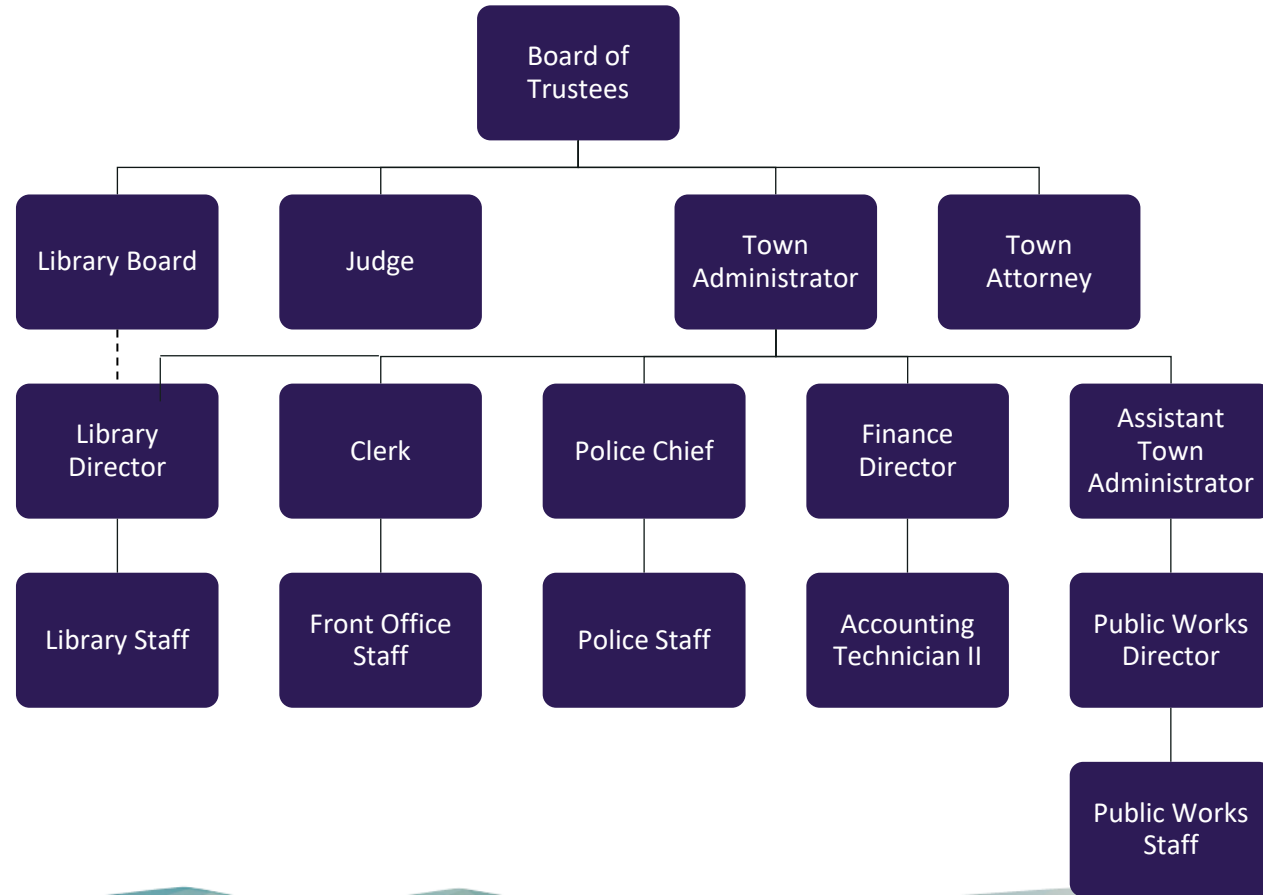




2024 BUDGET

December 16, 2023

Organizational Chart



All Funds 2023 Projections

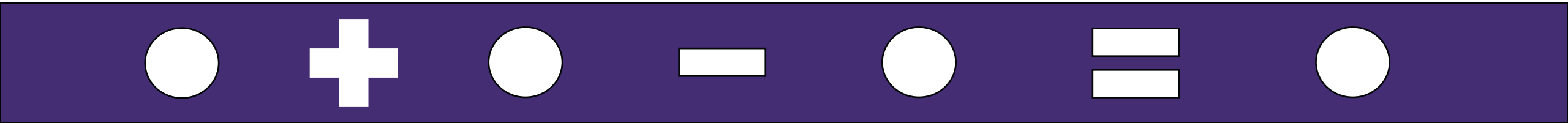
Fund	1/1/2023 Balance	Revenue	Expenditures	Net	12/31/2023 Balance
General	4,380,158	5,137,872	5,174,666	(36,794)	4,343,364
Library	4,758,092	2,066,655	1,371,034	695,621	5,453,714
Street	2,312,814	1,970,010	1,308,709	661,302	2,974,115
Water	4,141,732	2,386,875	2,832,949	(446,074)	3,695,658
Sewer	1,318,365	946,822	1,508,540	(561,718)	756,648
Sanitation	152,857	612,546	598,751	13,796	166,653
Irrigation	189,656	176,000	199,166	(23,166)	166,490
Impact Fee	858,556	27,000	153,124	(\$126,124)	732,432
Total	18,112,230	13,323,780	13,146,939	176,843	18,289,074

All Funds Summary

Projected Fund Balance
January 1, 2024
\$18,289,072

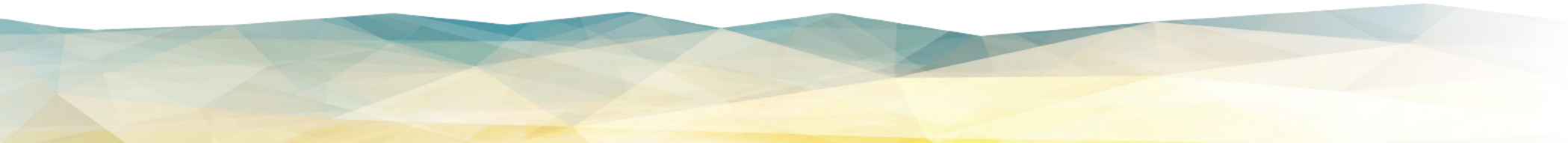
Budgeted
Expenditures
\$24,054,871

Projected Fund Balance
December 31, 2024
\$13,273,020



Budgeted Revenue
\$19,038,819

Spending
(5,016,052)
In Reserves



2024 Major Impacts

Encompassing Strategic Pillars and core strategies into the foundation of the 2024 budget

Strategic Pillars

1. Embrace Guided Growth,
2. Maintain and Develop Premier Resources
3. Facilitate Engagement and a Sense of Community
4. Foster Trust through Transparency
5. Sustain a Safe Community
6. Ensure General Needs are Met

Core strategies

1. Collaboration
2. Customer Service
3. Equipment
4. Resources
5. Employee Retention

All Funds 2024 Projections

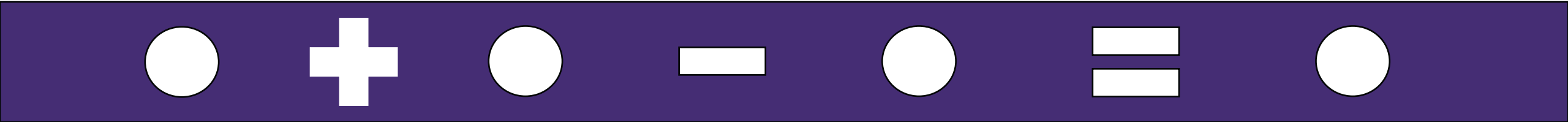
Fund	1/1/2024 Balance	Revenue	Expenditures	Net	12/31/2024 Balance
General	4,343,364	5,734,588	6,578,277	(843,689)	3,499,675
Library	5,453,714	2,539,307	3,395,477	(856,170)	4,597,544
Street	2,974,115	4,987,855	6,593,732	(1,605,878)	1,368,238
Water	3,695,658	3,829,796	5,521,771	(1,691,975)	2,003,683
Sewer	756,648	1,057,621	1,113,784	(56,163)	700,485
Sanitation	166,653	631,858	626,490	5,368	172,020
Irrigation	166,490	202,400	138,341	64,059	230,549
Impact Fee	732,432	55,395	87,000	(\$31,605)	700,827
Total	18,289,074	19,038,820	24,054,872	(5,016,053)	13,273,021

General Fund

Projected Fund Balance
January 1, 2024
\$4,343,364

Budgeted
Expenditures
\$6,578,277

Projected Fund Balance
December 31, 2024
\$3,499,675



Budgeted Revenue
\$5,734,588

Spending
(843,689)
In Reserves

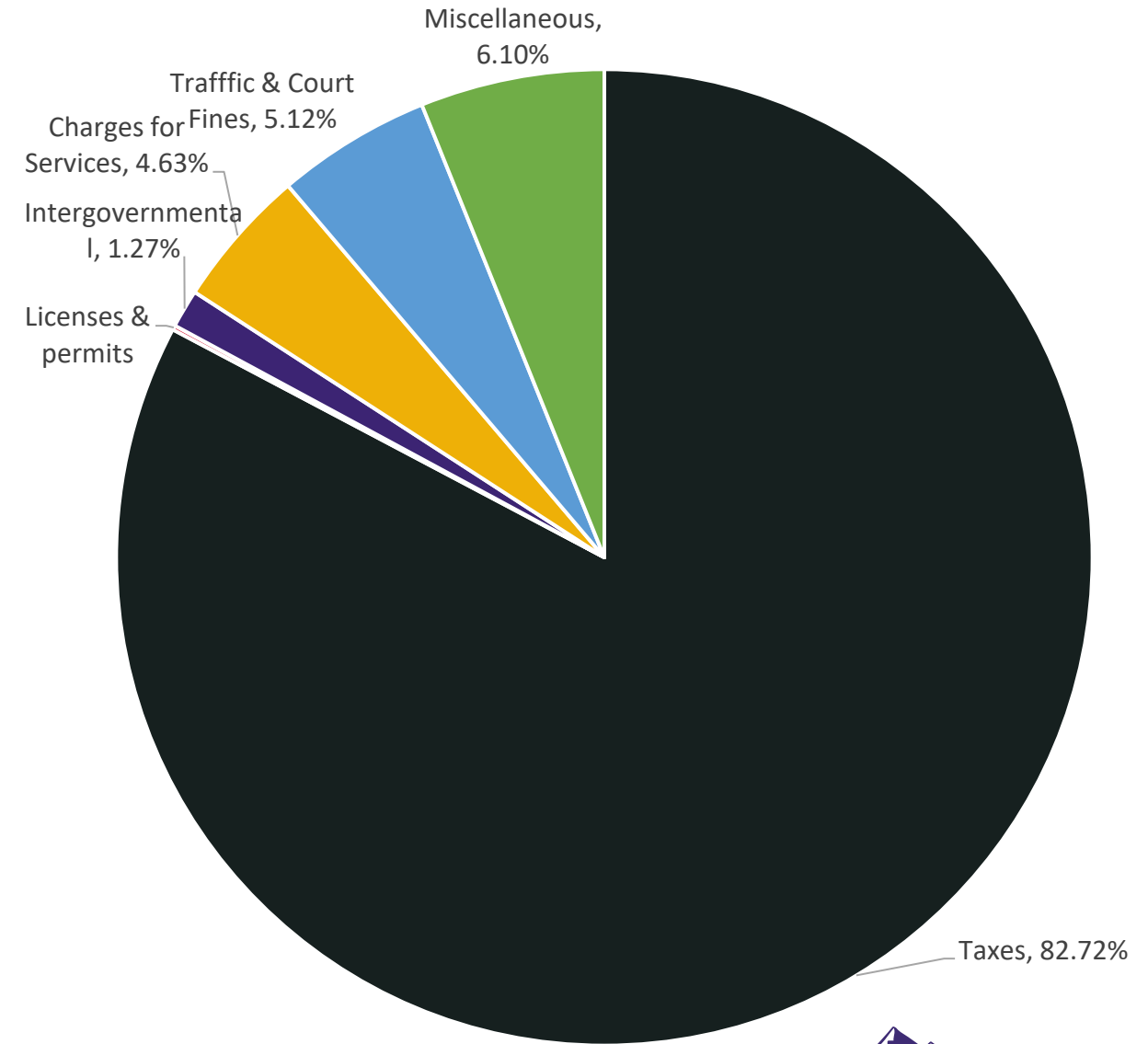


General Fund Revenue

- In 2024 all general sales tax (3%) will be accounted for as revenue in the General Fund. A transfer of 20% of the general sales tax to the Street Fund is an expense in the General Fund.
- Projecting a 3% increase of sales tax from 2023 for 2024.
- The preliminary assessed value for 2023 is \$104,324,510 which is an increase from the prior year. The Town has not been debruced on property tax and in order to stay within statutory 5.5% property tax revenue limit and TABOR restrictions, there will be a temporary reduction in the mill levy for 2024. The mill will decrease by .705 mills to 4.736 mills in 2024.

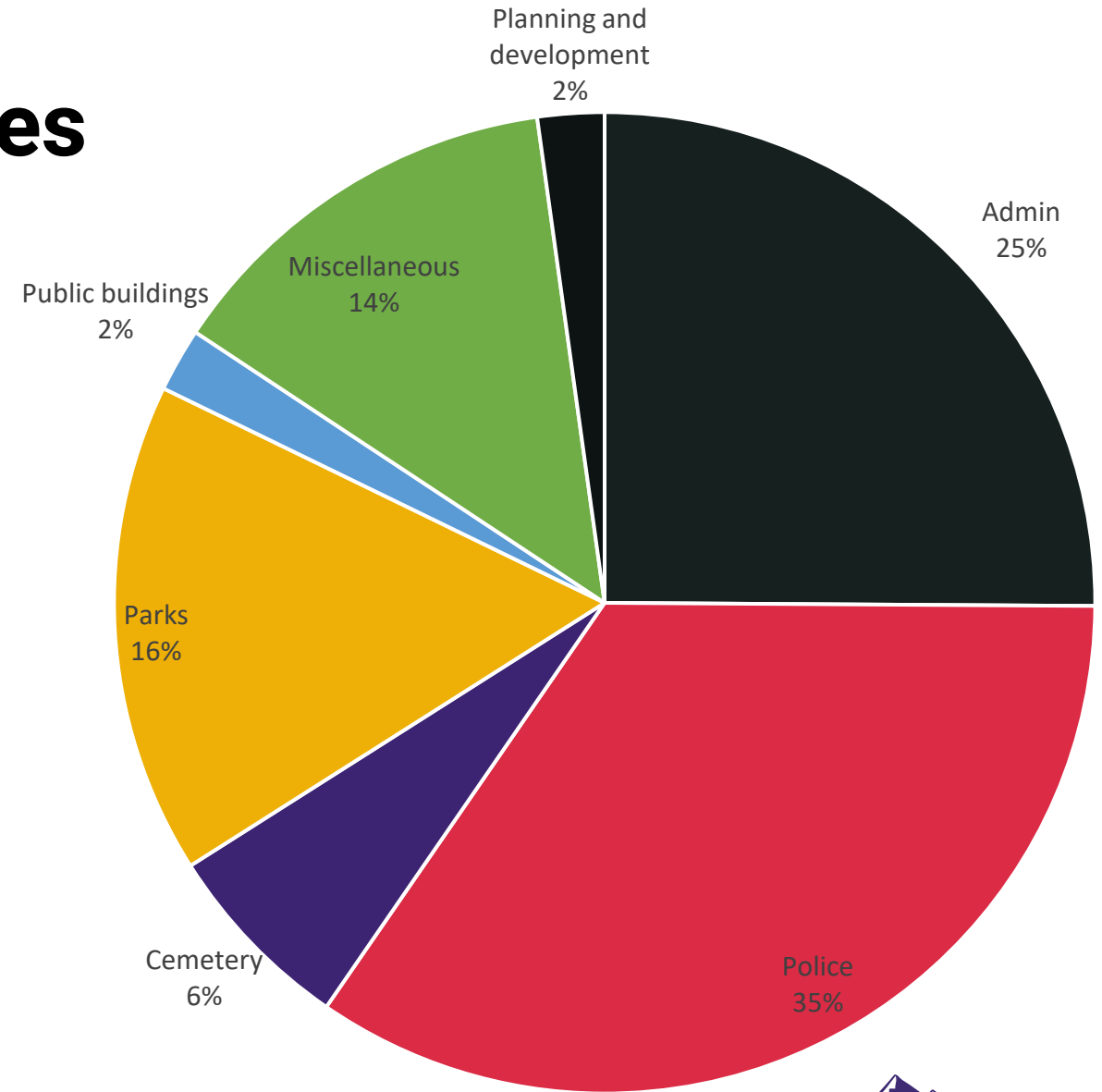
General Fund Revenue

- Taxes 82%
- Miscellaneous 6.23%
- Traffic & Court Fines 5.23%
- Charges for Services 4.73%
- Intergovernmental 1.29%
- Licenses & Permit .13%



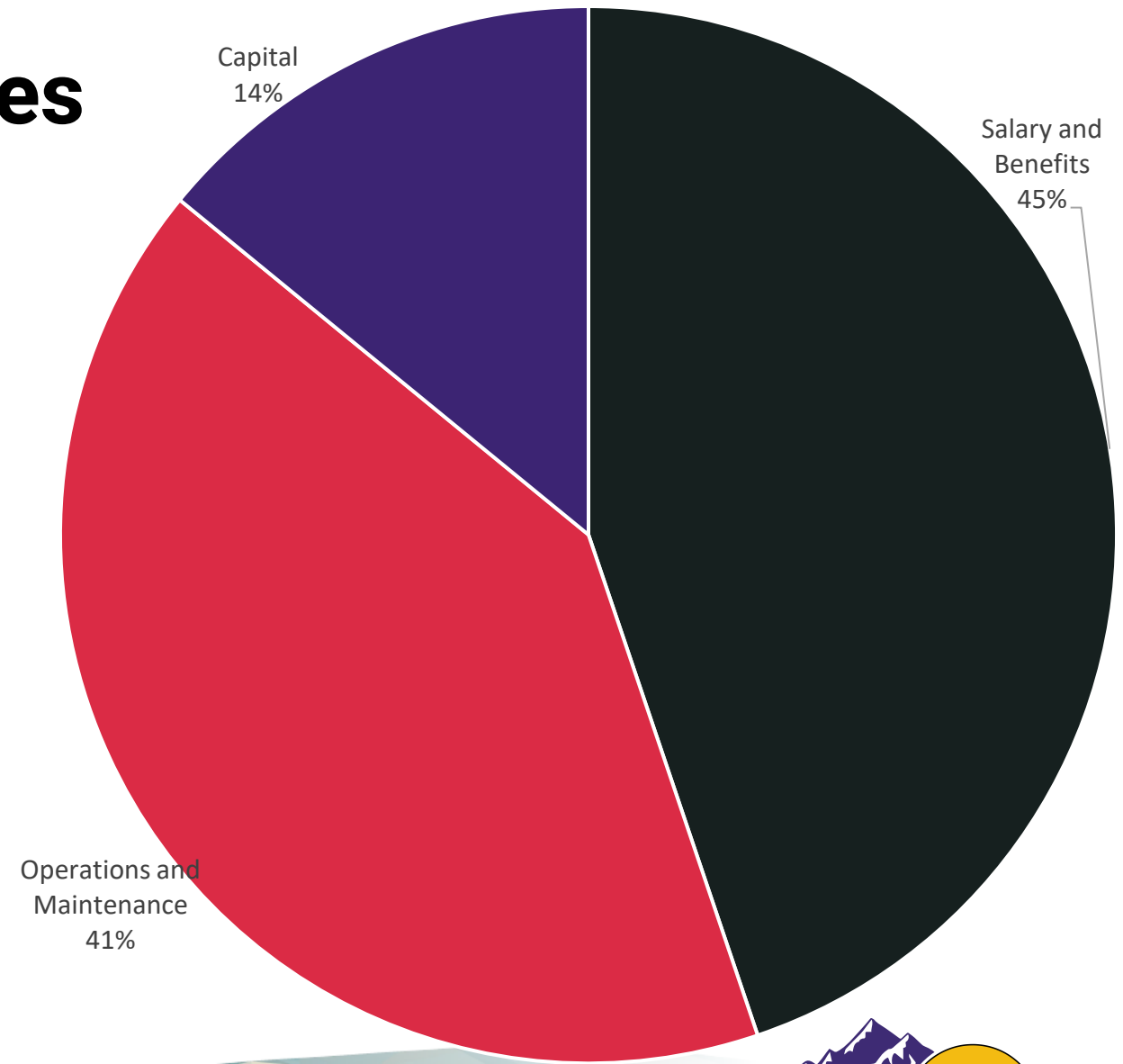
General Fund Expenditures

- Police 35%
- Admin 25%
- Parks 16%
- Miscellaneous 14%
- Cemetery 6%
- Public Buildings 2%
- Planning/Development 2%



General Fund Expenditures

- Salary and Benefits 45%
- Operations and Maintenance 41%
- Capital 14%



General Fund Reserve Spending

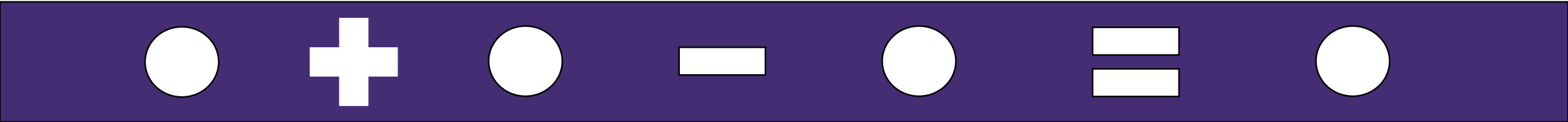
- \$927,400 is budgeted for capital
 - Police equipment
 - Cemetery expansion
 - Parks equipment and park development \$330K reserved for Eaton Commons Park
- Spending \$843,689 in reserves

Library

Projected Fund Balance
January 1, 2024
\$5,453,714

Budgeted
Expenditures
\$3,395,477

Projected Fund Balance
December 31, 2024
\$4,597,544



Budgeted Revenue
\$2,539,307

Spending
(856,170)
In Reserves

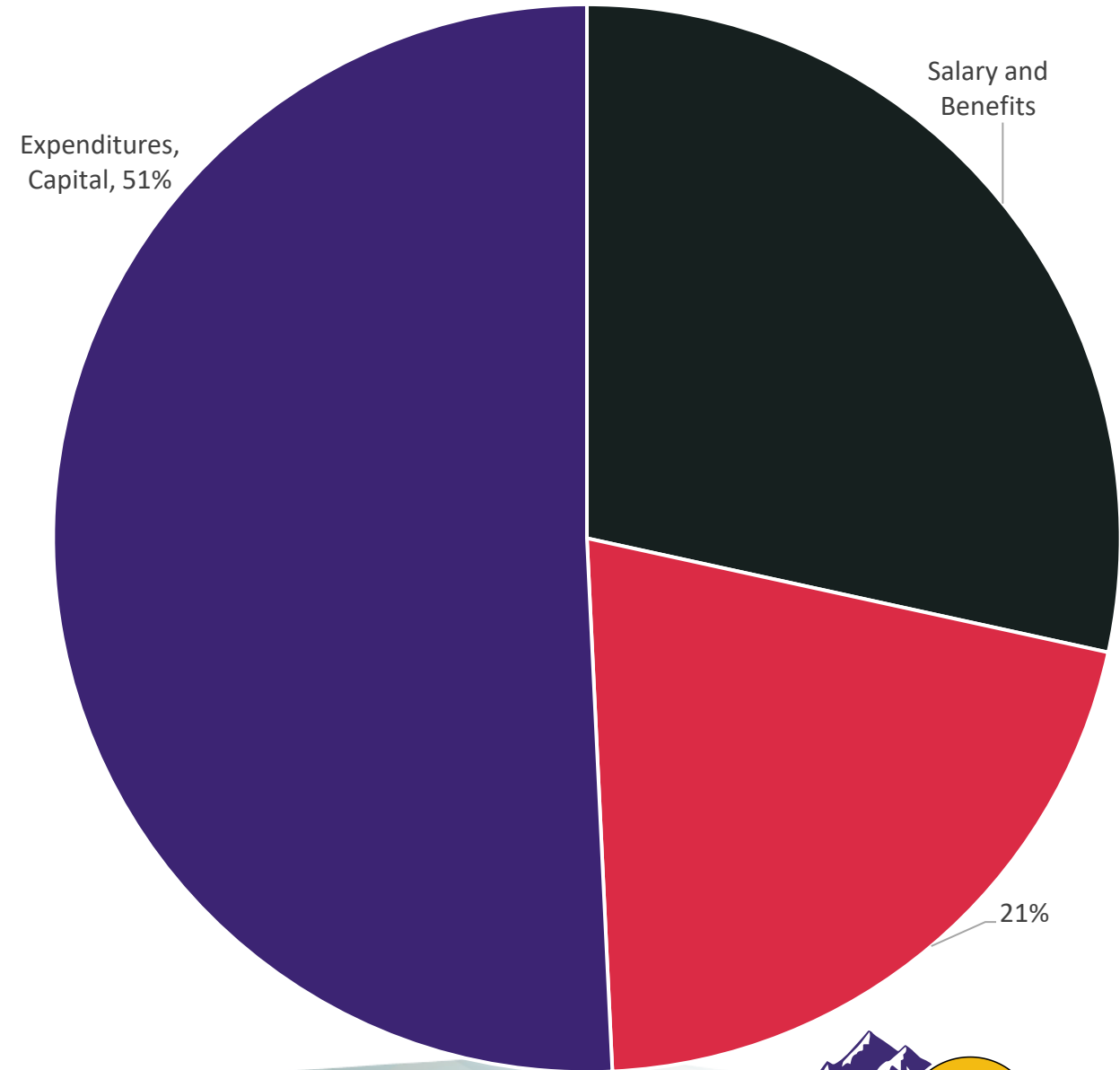


Library Revenue and Expenditures

- Revenue
 - Library Revenue is 99% property taxes collected from the High Plains District Mill Levy. Expected to receive \$2,520,307
- Expenditures
 - Expanding services; Makerspace to digitize and preserve, Print and media for youth and adult material collections, community engagement.
 - Capital Expenditures
 - Generator, Basement Repair and remodel, outreach vehicle and kiosk, outdoor children's area, flooring, shelving, lighting and other capital projects that arise.

Library Expenditures

- Capital 50.76%
- Salary and Benefits 28.43%
- Operations and Maintenance 20.81%

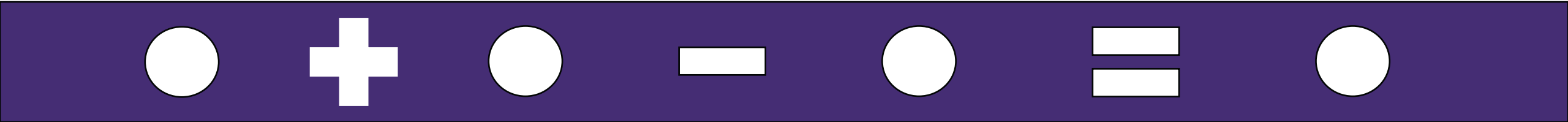


Streets

Projected Fund Balance
January 1, 2024
\$2,974,115

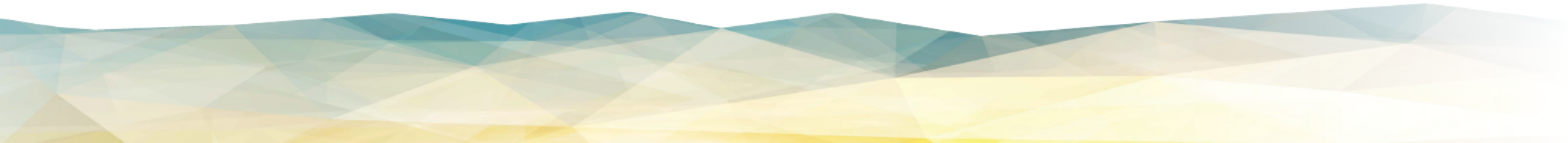
Budgeted
Expenditures
\$6,593,732

Projected Fund Balance
December 31, 2024
\$1,368,238



Budgeted Revenue
\$4,987,855

Spending
(1,605,878)
In Reserves



Street Revenue and Expenditures

Revenue

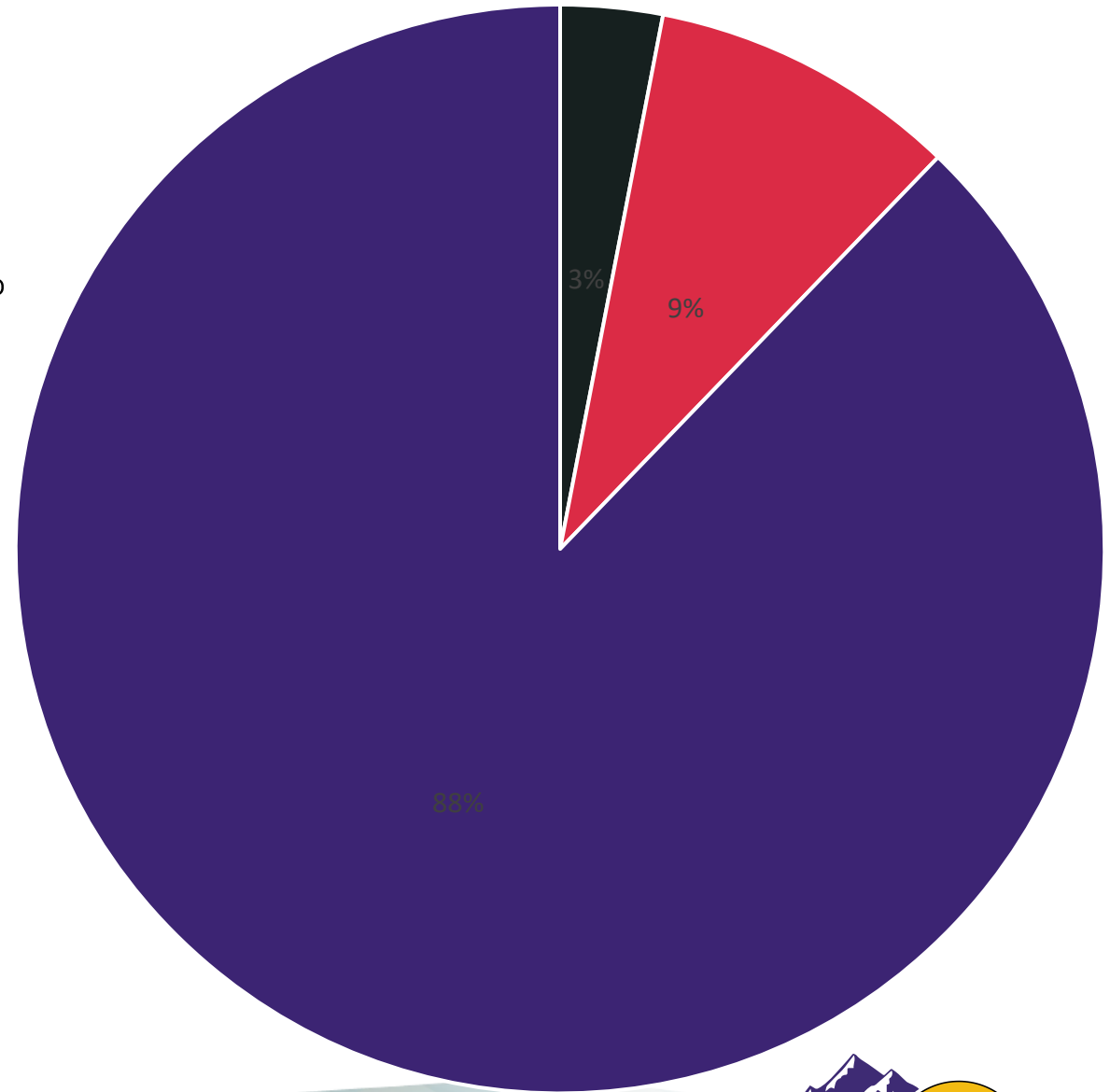
- General sales tax transfer (20%) from the General Fund \$806,698
- Street sales tax (1%) \$1,044,270
- Grants
 - 1st Street scape \$2,650,000
 - CDBG – ADA Ramps \$155,000

Expenditures

- 1st Street Scape project \$3,500,000
- S Christensen rebuild \$1,155,000
- \$800,000 pavement maintenance: segments on Cherry Ave, First St, Fifth St, Hawkstone Dr, Mountain View Dr, Fourth St Rd, and Cheyenne Ave.
- \$184,255 for ADA Ramps

Street Expenditures

- CAPITAL 87.78%
- OPERATIONS AND MAINTENANCE 9.18%
- SALARY AND BENEFITS 3.03%

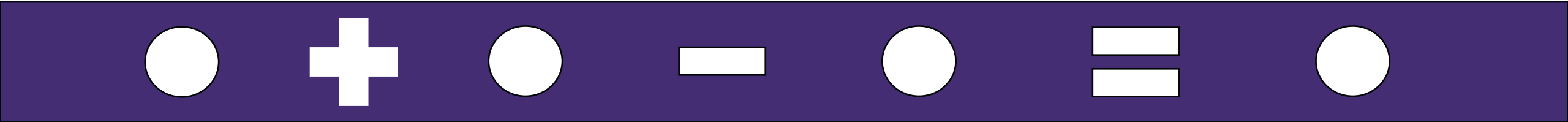


Water

Projected Fund Balance
January 1, 2024
\$3,695,658

Budgeted
Expenditures
\$5,521,771

Projected Fund Balance
December 31, 2024
\$2,003,683



Budgeted Revenue
\$3,829,796

Spending
(1,691,975)
In Reserves



Water Revenue and Expenditures

Revenue

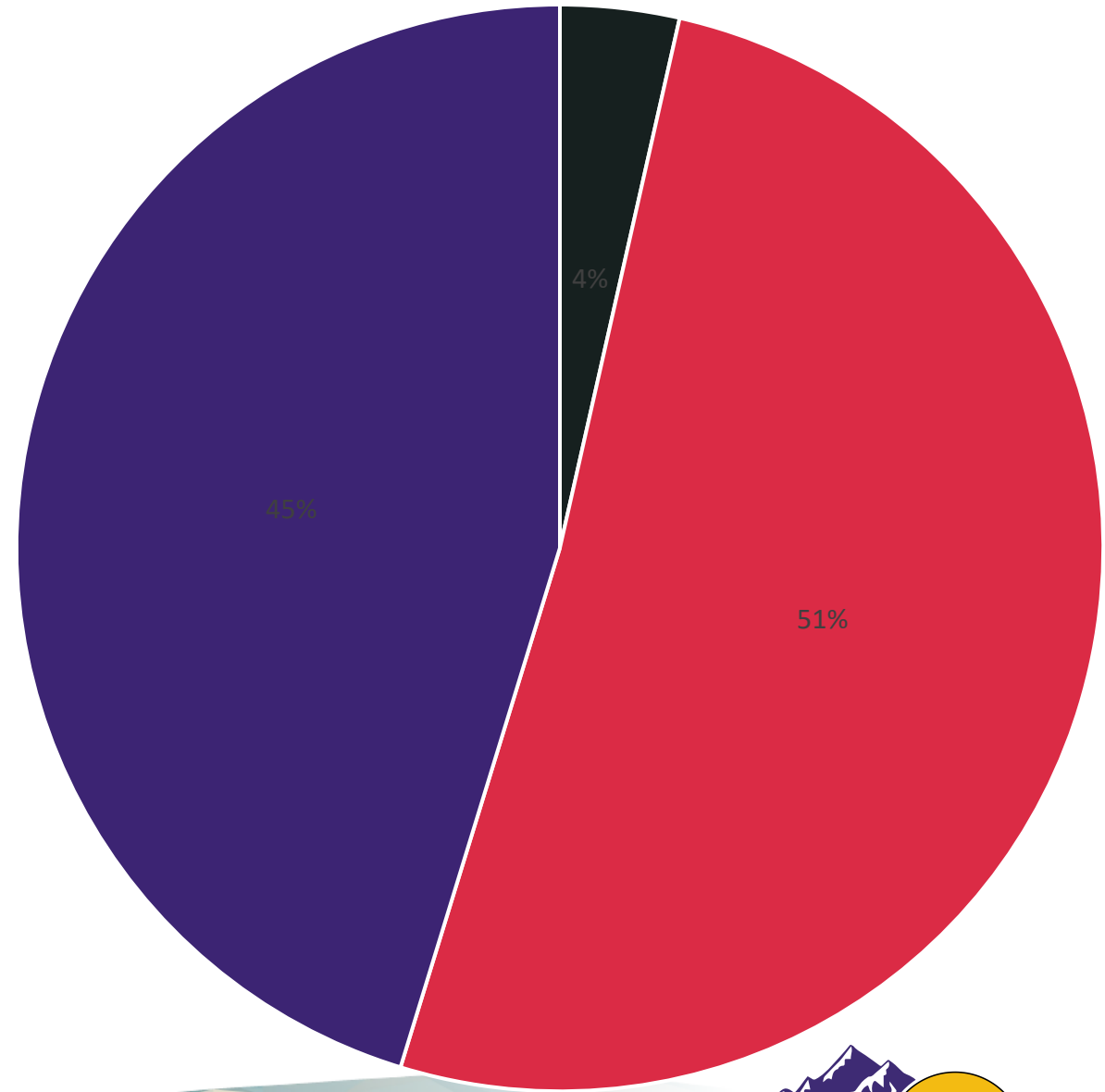
- Increase per rate study recommendations
- \$723,925 grant for water meter replacement

Expenditures

- Water meters replacement \$1,447,850, total capital project \$2,069,232
- NISP, NWCW purchases and O&M

Water Expenditures

- Operations and Maintenance 51.20%
- Capital 45.26%
- Salary and Benefits 4%

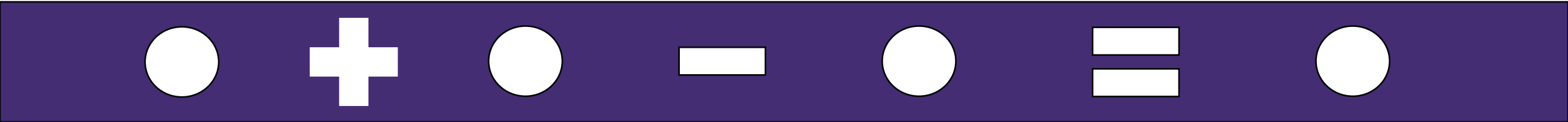


Sewer

Projected Fund Balance
January 1, 2024
\$756,648

Budgeted
Expenditures
\$1,113,784

Projected Fund Balance
December 31, 2024
\$700,485



Budgeted Revenue
\$1,057,621

Spending
(56,163)
In Reserves



Sewer Revenue and Expenditures

Revenue

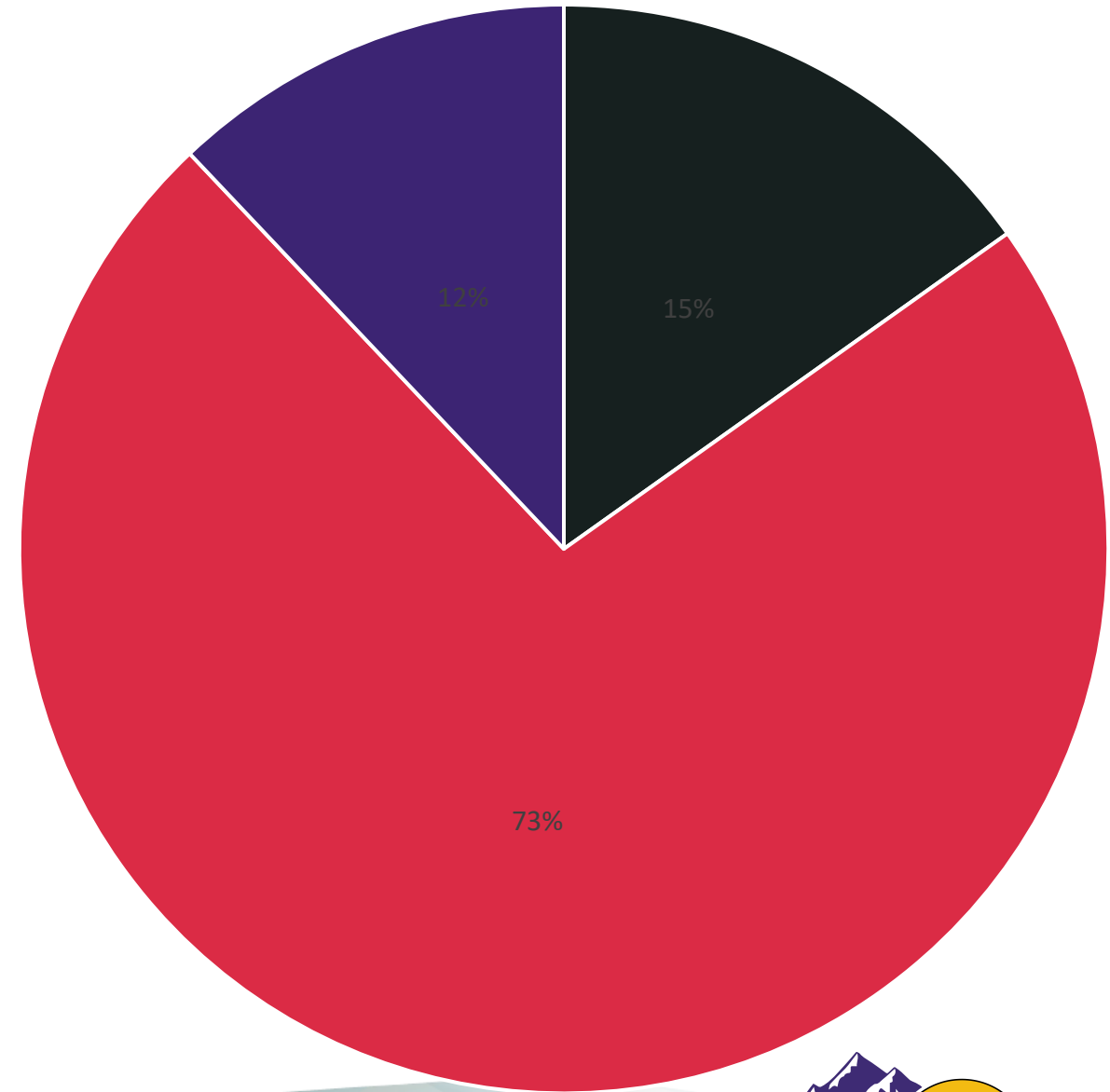
- Increase per rate study recommendations

Expenditures

- Loan, last payment will be in 2027
- Regular O&M and capital project \$119,370

Sewer Expenditures

- Operations and Maintenance 72.78%
- Salary and Benefits 15.16%
- Capital 12.06%

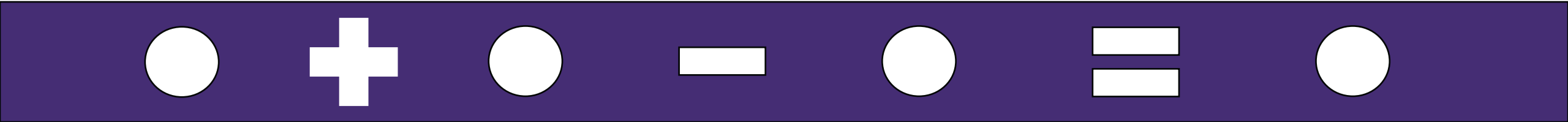


Sanitation

Projected Fund Balance
January 1, 2024
\$166,653

Budgeted
Expenditures
\$626,490

Projected Fund Balance
December 31, 2024
\$172,020



Budgeted Revenue
\$631,858

Adding to
\$5,368
Reserves



Sanitation Revenue and Expenditures

Revenue

- Rate increase of 3% per increase from Waste Management

Expenditures

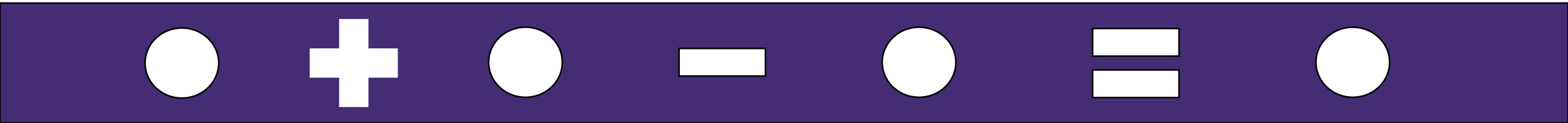
- Payments to Waste Management includes a 3% increase.
- Spring and Fall clean up plus other miscellaneous costs.

Irrigation

Projected Fund Balance
January 1, 2024
\$166,490

Budgeted
Expenditures
\$138,341

Projected Fund Balance
December 31, 2024
\$230,549



Budgeted Revenue
\$202,400

Adding to
\$64,059
Reserves



Irrigation Revenue and Expenditures

Revenue

- Increase per rate study recommendations

Expenditures

- Professional services, repairs and maintenance and operations and maintenance

Impact Fee

Projected Fund Balance January 1, 2024 \$732,432		Budgeted Expenditures \$87,000		Projected Fund Balance December 31, 2024 \$700,827
--	--	--------------------------------------	--	--



Budgeted Revenue
\$55,395

Spending
(31,605)
In Reserves



Impact Fee Revenue and Expenditures

Revenue

- Permits 3% use tax

Expenditures

- Impact Fee study

Revenue

	2023 ESTIMATE	2024	2025	2026	2027
GENERAL FUND	5,137,872	5,734,588	5,825,936	5,943,913	6,137,329
LIBRARY	2,066,655	2,539,307	2,009,009	1,151,000	1,151,000
STREETS	1,970,010	4,987,855	2,474,012	2,498,939	2,501,614
WATER	2,386,875	3,829,796	3,711,013	4,078,582	4,482,909
SEWER	946,822	1,057,621	1,207,395	1,348,263	1,407,427
SANITATION	612,546	631,858	650,814	670,338	690,448
IRRIGATION	176,000	202,400	232,760	267,674	281,058
IMPACT FEE	27,000	55,395	57,057	58,769	60,532
TOTAL	13,323,780	19,038,820	16,167,996	16,017,478	16,712,317

Capital Equipment and Projects

	2023 ESTIMATE	2024	2025	2026	2027
GENERAL FUND	801,700	927,400	437,997	623,121	816,286
LIBRARY	187,250	1,723,500	217,165	22,000	27,000
STREETS	502,500	5,788,255	1,260,000	1,260,000	1,260,000
WATER	346,430	2,156,232	607,092	1,687,974	400,877
SEWER	406,930	134,370	825,000	1,250,000	750,000
IRRIGATION	80,000	0	265,338	15,338	265,338
IMPACT FEE	143,124	0	0	0	0
TOTAL	2,467,934	10,729,757	3,612,592	4,858,433	3,519,501

Expenses

	2023 ESTIMATE	2024	2025	2026	2027
GENERAL FUND	5,174,666	6,578,277	6,152,317	6,528,504	6,895,025
LIBRARY	1,371,034	3,395,477	1,879,209	1,739,899	1,802,909
STREETS	1,308,709	6,593,732	1,940,082	2,051,280	2,036,793
WATER	2,832,949	5,521,771	3,484,821	4,776,898	4,034,361
SEWER	1,508,540	1,113,784	1,828,103	2,281,710	1,818,441
SANITATION	598,751	626,490	645,363	664,809	684,845
IRRIGATION	199,166	138,341	416,799	169,914	423,177
IMPACT FEES	153,124	87,000	42,000	22,000	22,000
TOTAL	13,146,939	24,054,872	16,388,694	18,235,014	17,717,550

Operations and Maintenance Not Including Capital

Fund	Revenue	Expenditures	Revenue minus Expenses
General	5,734,588	5,650,877	83,711
Library	2,539,307	1,671,977	867,330
Street	2,182,855	805,477	1,377,378
Water	3,098,796	3,365,539	(266,743)
Sewer	1,057,621	979,414	78,207
Sanitation	631,858	626,490	5,368
Irrigation	202,400	138,341	64,059
Impact Fee	55,395	87,000	(31,605)
Total	15,502,820	13,325,115	2,177,705

Eaton Housing Authority

ACCOUNT	CATEGORY	2023 Estimates	2024 Projected
REVENUE		492,477	506,173
Beginning Fund Balance		795,529	854,175
EXPENDITURES			
	Administrative Expenses	206,988	254,063
	Utilities	119,075	128,282
	Insurance	13,880	17,000
	Repairs and Maintenance	93,888	101,932
	TOTAL EXPENDITURES	433,831	501,277
ENDING FUND BALANCE		854,175	859,070

2024 BUDGET

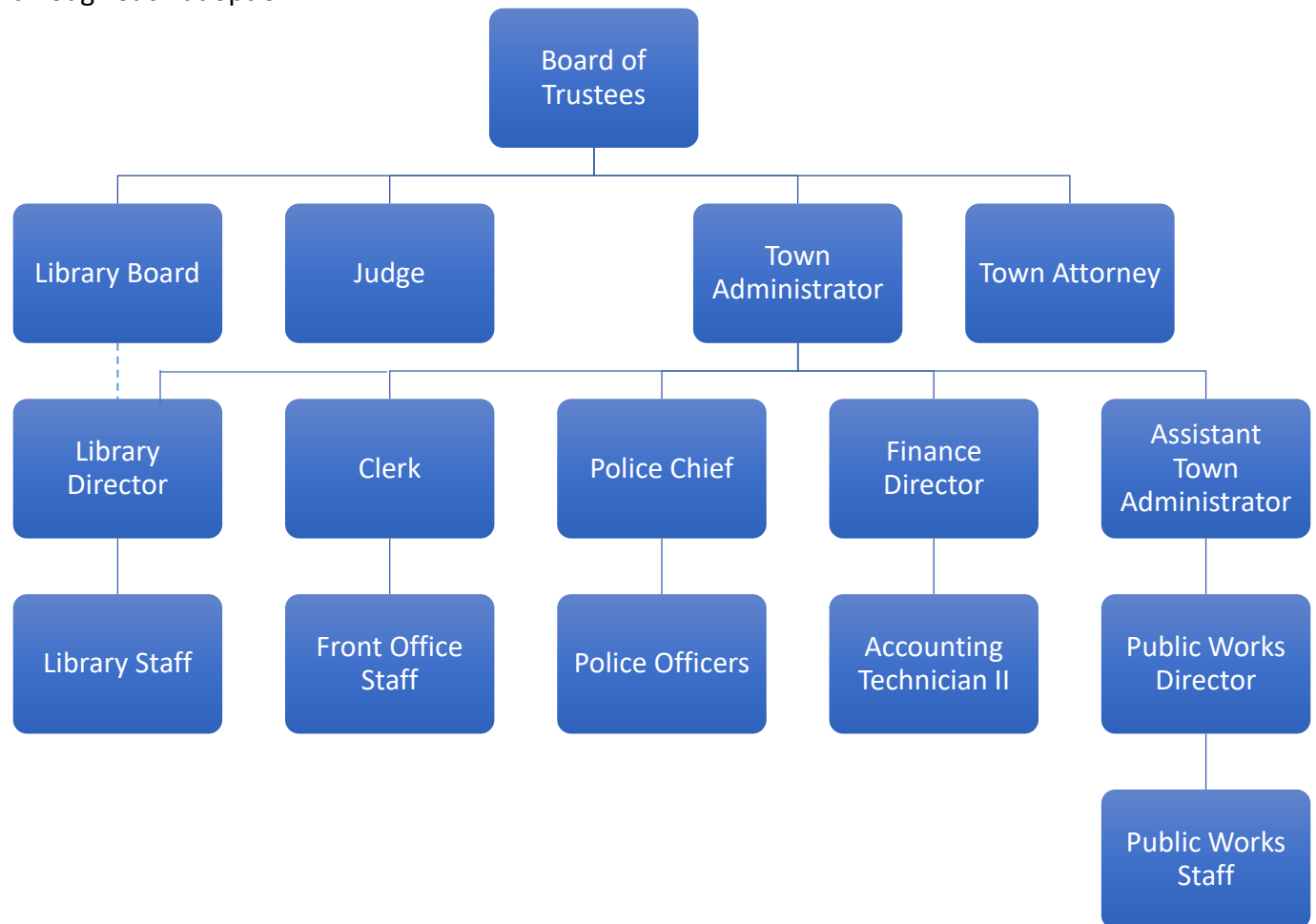




2024 Budget Highlights

INTRODUCTION AND OVERVIEW

The Town of Eaton was Incorporated in 1892. Eaton is located conveniently near Greeley and Fort Collins, but what residents love most about their hometown is the sense of community and hospitality. The Town Administrator is Wesley LaVanchy, who was hired by the Board of Trustees In 2021, responsibilities are for the day-to-day operations of the Town. The Board of Trustees is responsible for the adoption of the annual budget and establishes its priorities through such adoption.



FINANCIAL STRUCTURE POLICY AND PROCESS

There are many factors that come into play when completing the budget: history, current and predicted economy, policies, cooperation from the Board and Town Staff, projects and needs of the Town, long range planning and reserve balances. This helps staff complete the budget, allowing core services to be administered to the Town residents.

The Town of Eaton uses fund accounting, keeping us in compliance with State and Federal regulations. As a rule, generally, you want to have 3 months of reserves in your fund balances. What this means, take your operations and maintenance expenses for 3 months, and that is what you want to keep in your reserves.

A fund is an accounting entity taking specific revenues and financial resources together with all related liabilities for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. Classifying a fund helps decision makers see the reserves and fund balances that are needed for capital projects/equipment and operations and maintenance. Having the distinction focuses on revenue received, what has to be reserved, and what can be unreserved. The Town utilizes fund accounting to ensure compliance with requirements by the state, regulatory agencies and adopted policies by the board of Trustees.

The Town has 9 funds:

Governmental Fund: General Fund Library Streets/ Transportation Special Revenue/Impact Fee Fund	Governmental Activities	Supported by Taxes and intergovernmental revenues
Enterprise Funds: Water Sewer Sanitation Irrigation	Business Type Activity	Fees and charges. Must be able to fund itself.
Eaton Housing Authority		Supported by Fees and intergovernmental revenues



2024 FINANCIAL SUMMARIES

	BUDGET REVENUES	BUDGET EXPENDITURES	ENDING FUND BALANCES
GENERAL FUND	\$5,734,588	\$6,577,527	\$3,500,425
LIBRARY	2,539,307	3,395,477	4,597,544
STREETS/ TRANSPORTATION	4,832,855	5,609,477	2,197,492
WATER	3,829,796	5,521,771	2,003,683
SEWER	1,057,621	1,113,784	700,485
SANITATION	631,858	626,490	172,020
IRRIGATION	202,400	138,341	230,549
IMPACT FEE	55,395	87,000	700,827
EATON HOUSING AUTHORITY	484,141	501,277	837,038

OUTSTANDING DEBT

Sewer Bond Debt Service

Annual payment in 2024	= \$316,441
Number of years	= 4
Amount Remaining	= \$1,258,172

DEPARTMENTAL HIGHLIGHTS BY FUND

GENERAL FUND

Revenue

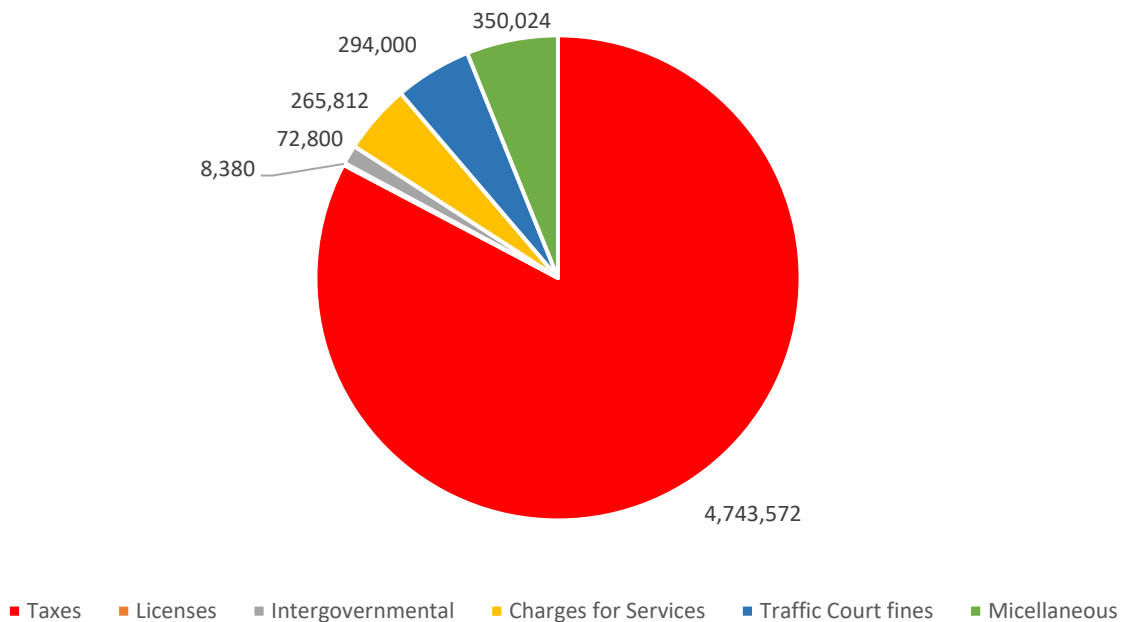
Sales Tax: Sales tax received in 2023 was more than budgeted, the town expects the final sales tax amount to be \$3,968,849. The 2023 budget for these revenues was \$3,774,950. Based on a conservative economic forecast, we are projecting the town's general sales tax to increase by 3% for 2024, which equates to \$4,033,492. Of this, 20% or \$806,698 will be transferred to the



Street Fund. The general sales tax is split between the General Fund and Street Fund with 80% going to the General Fund and 20% to the Street Fund.

Property Tax: The preliminary assessed value for 2023 is \$104,324,510 which is an increase from the prior year. The town has not been debruced on property tax and in order to stay within 5.5% property tax revenue limit and TBAOR restrictions, there will be a temporary reduction in the mill levy for 2024. Our mill levy will be going down by .705 to 4.736 in 2024. This figure could change, lowering the mill levy from the most recent calculation per new evaluations with the final certifications and recent changes per newly adopted legislation from the General Assembly's special session.

General Fund Revenue

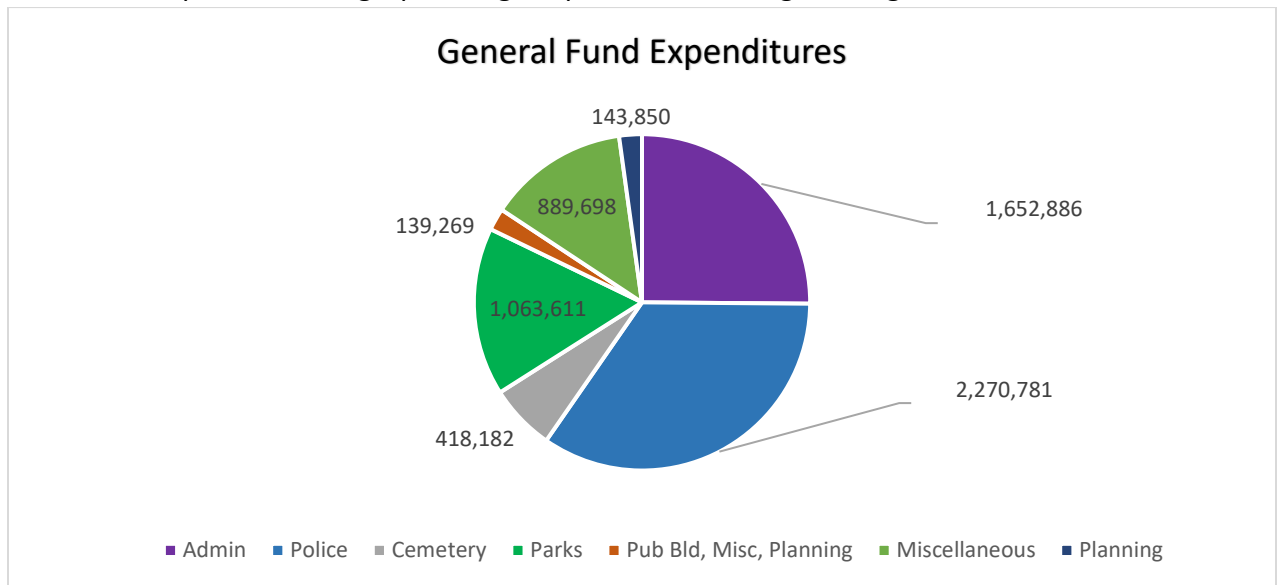


Expenditures

- 1) Personnel: A public works employee was added at the end of 2023. A comprehensive compensation study was completed in 2022 to establish a competitive pay plan. The Town then chose a two-year implementation of the study to bring employee compensation in line with market by 2024. The 2nd phase will be implemented in 2024.
- 2) Administration: Due to widespread inflationary increase from vendors and contractors there is a significant overall increase in the 2024 cost from the 2023 budget.
- 3) Police: Inflationary costs from vendors for operational and capital equipment purchases.
- 4) Cemetery: The Cemetery expansion will be 85% complete in 2023. We are budgeting \$101,500 for 2024 to complete the expansion.



- 5) Parks Capital Improvements: The Town will complete a Parks Master Plan to address aging equipment, change in community demands and anticipated new growth. For 2024, \$214,500 is budgeted for parks maintenance equipment. For park development and improvements, we are budgeting a total of \$408,000 with \$330,000 reserved for Eaton Commons Park.
- 6) Buildings, Miscellaneous and Planning & Dev: The town has set aside funds for continuing maintenance for public buildings, planning, inspections, and engineering.



LIBRARY

Revenue

The County Assessor anticipates a 25% increase in property tax revenue totaling \$2.5 million. The proposed 2024 budget reflects operational expenses at approximately 70% of total revenue with notable new allocations to technology expenditures, outreach services and community assessments. Capital projects make up the remainder of the budget, with \$1.36 million rolled over from 2023 projects and the addition of \$308,000 for shelving, flooring, security, and lighting updates for 2024.

Expenditures

1) NEW SERVICES AND PROGRAMS

- Technology: \$5,500 for security cameras, \$15,000 for classroom laptops, \$6,900 for networking equipment
- Professional Services: \$50,000 for a feasibility study, \$30,000 for a community needs assessment.

- Acquisition of Equipment: \$19,000 for staff workstations
- Community Engagement: \$2,000 for volunteer supplies, shirts, and annual appreciation event
- Outreach: \$18,000 for bookmobile acquisition/RFP services.

2) EXPANSION OF EXISTING SERVICES AND PROGRAMS

- Makerspace: \$8,000 for "Memory Lab" to digitize and preserve VHS, film, and audio, \$2,560 for supplies
- The addition of .325 FTE and reclass for Technology Associate. Benefits: \$20,000 tuition reimbursement for staff.

3) CAPITAL IMPROVEMENT PROJECTS

- Roll Over of 2023 Capital Projects: Generator, Basement Repair and Remodel, Outreach Vehicle and Kiosk, Outdoor Children's Area \$1.36 million
- Flooring: restoration of hardwood flooring \$75,000
- Children's Shelving: update of shelving in the Children's Room \$50,000
- Lighting: replacement of lighting in main library area and addition of lighting in Children's Room \$50,000
- Security Access: installation of fob access on remaining entry/exits \$33,000.
- ADA Computer Lab: addition of tables and chairs in compliance with ADA \$20,000
- Seating Area: addition of furniture and newspaper stand to the main area \$30,000.
- Other: additional budget for capital improvement projects as they arise \$50,000

STREETS/TRANSPORTATION FUND

Revenue

- 1) \$2,650,000 grant money for the 1st Street scape project
- 2) Separate line item for 1% Streets sales tax.

Expenditures

- 1) Capital projects; Street repairs, alley pans and storm sewer. Christensen from Collins to south town limit \$1,055,000.
- 2) 1st Street scape project \$3,500,000. These are both CDOT & DOLA grant funds.
- 3) \$800,000 dedicated for pavement rehabilitation
- 4) CDGB grant for ADA ramps \$184,255.

WATER FUND

Revenue

- 1) In 2024 we are implementing the recommended rate increase provided by Raftelis.
- 2) Grant for water meter replacement \$730,000.

Expenditures

- 1) NISP Participation (Northern Integrated Supply Project).
- 2) Replace water meters \$1,447,850.
- 3) Total capital equipment and projects totaling 2,146,232.
- 4) North Weld County Water. These are going up 35% over the next several years.

SEWER

Revenue

- 1) In 2024 we are implementing a rate increase provided by Raftelis.

Expenditures

- 1) Increasing operations and maintenance costs due to industry inflationary costs.
- 2) Loan expense \$316,441
- 3) Budgeting capital projects \$119,370 and capital equipment \$15,000.

OTHER

- 1) Sanitation: Waste Management, there is a total \$4 admin fee included in revenue for Sanitation.
- 2) Irrigation Fund: The rates are Increasing per rate study recommendation from Raftelis.
- 3) Impact Fees: Funds for an impact fee study in 2024 to ensure growth pays for its proportionate share of impacts to the community infrastructure.



Eaton Town Board Agenda Item

TO: Board of Trustees
FROM: Faith Smith
DATE of MEETING: 12/14/2023
TITLE/SUBJECT: 2024 Budget

DESCRIPTION

Notes for 2024 Budget include changes since the last meeting and a few recaps. Attached is the line item detail.

SUMMARY

The past several months we have reviewed 2023 estimates received more data, quotes, and figures for 2024. This way the Town can address services, priorities, and challenges that may arise. We encompassed the strategic pillars and core strategies as the foundation for the budget.

KEY POINTS

Revenue

General Fund;

- We received record sales tax revenue in October \$446,955. Since this is probably a one time increase, we excluded the one-time payment in the 3% increase for 2024.
- Our mill levy is going from 5.658 to 4.746 per preliminary conversation with the State. Assessments will be coming out from the assessor's office on December 15th, we might need to change the mill levy certification. Even though the mill levy will temporarily be reduced for 2024 we will have a slight increase in property taxes, \$482,663 for 2023 to \$494,080 for 2024. There was a change by approximately \$150 less per email from the State.
- The town received 330K from XCEL in 2023 which is reserved for Eaton Commons Park in 2024.
- We received \$420,394.18 in 2023 for Severance and mineral tax;
 - \$30,000 was budgeted for the General Fund
 - \$50,000 was budgeted for the Street Fund



223 1st St, Eaton, CO 80615



(970) 454-3338



townofeaton.colorado.gov

- From that \$420,394.18, \$100,000 was recorded as revenue in the Street Fund and \$320,394 was recorded as revenue in the General Fund to help with the 2nd phase of the compensation study in 2024.
- Budgeting conservatively again because this is determined by the oil and gas production from year to year. For 2024 we are budgeting \$30,000 in the general fund and 50,000 in the Street Fund.
- Total revenue increase for 2024 of \$117,480 reviewed sales tax numbers for a more accurate estimate.

Library:

- High Plains Library District is estimating property tax received will be:
 - 2024 \$2,520,3307, a 25% increase
 - 2025 \$2,000,009 will be the same as 2023
 - 2026 & 2027 \$1,146,000 the same as 2022.
- No Changes since last presentation

Streets:

- Transportation sales tax ballot measure passed we are projecting revenue of only 10 months since we will not receive January's sales tax collection until March. After 2024 we are projecting for the entire year. We will be accounting for general sales tax and streets sales tax separately.
- 20% of the general sales tax will be transferred to the Street Fund.
- CDBG Grant \$155,000 for ADA ramps

Water, Sewer and Irrigation:

- There is a \$731,000 grant for water meter replacement.
- The rate study will be presented at the December meeting. Without a current rate structure, we are budgeting a 20% increase as a place holder for water, 12% for Sewer and 15% for Irrigation per recommendation from Raftelis.

Capital Equipment and Projects

General Fund:

- Projects for 2023 a few have been moved to 2024, no major changes.

Library:

- Some amounts have been adjusted with new quotes received. The capital projects increased by \$40,000 from previous meeting another project moving from 2023 to 2024
- List of total capital projects are:
 - Generator \$175,000

- ADA \$373,000
- Bathroom remodel
- Book mobile \$330,000
- Outdoor children's area
- Basement remodel \$210,000
- Computer lab
- Flooring
- Security access doors
- Children's room lighting and shelving
- \$55,500 for equipment which also includes staff workstations and furniture.

Streets:

- \$800,000 for pavement management was added for 2024 with the passing of the dedicated streets sales tax. CDBG ADA ramps \$184,255.
- Annual capital budget increasing to \$1.2M starting in 2025 because of the transportation sales tax.

Water:

- A place holder of \$352,949 for 8" PVC Cottonwood Ave between 5th St. and Highschool has been added to the capital spreadsheet.

Sewer:

- No major changes.

Expenses

General Fund:

- Moved some of the projects from 2023 to 2024.

Library:

- Increased and decreased a few account codes, no major changes.

Streets:

- No major changes for 2024.

Water:

- NISP has been decreased by 87,750 for 2024. Currently using costs increase for North weld water as 24% for 2024, will receive more Information. GIS mapping has been added \$40,000 to water. There is an executive session to discuss current participation in NISP. A total fund increase change of \$80,000.

Sewer:

- \$40,000 GIS mapping

Eaton Housing Authority:

- Since last presentation the numbers were examined and reviewed. Updated the estimates to reflect actuals for 2023 and analyzed prior numbers from previous years for the 2024 budget.

2024 BUDGET SUMMARY

Jan-01				
<u>FUND</u>	<u>BALANCE</u>	<u>BUDGET REVENUES</u>	<u>BUDGET EXPENDITURES</u>	<u>RESERVES</u>
GENERAL	\$4,343,364	\$5,734,588	\$6,578,277	\$3,499,675
LIBRARY	\$5,453,714	2,539,307	3,395,477	\$4,597,544
STREET	\$2,974,115	4,987,855	6,593,732	\$1,368,237
WATER	\$3,695,658	3,829,796	5,521,771	\$2,003,683
SEWER	\$756,648	1,057,621	1,113,784	\$700,485
SANITATION	\$166,653	631,858	626,490	\$172,021
IRRIGATION	\$166,490	202,400	138,341	\$230,549
IMPACT FEE	\$732,432	<u>55,395</u>	<u>87,000</u>	\$700,827
TOTALS	\$18,289,074	\$19,038,819	\$24,054,872	\$13,273,021

TOWN OF EATON

GENERAL FUND - REVENUES

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
TAXES:					
GENERAL PROPERTY TAXES	\$392,456	\$449,448	\$482,663	\$494,080	\$494,080
SALES TAX	2,275,400	2,621,077	2,778,194	4,033,492	4,154,497
FRANCHISE TAX - XCEL	128,487	144,675	190,000	150,000	150,000
FRANCHISE TAX - ATMOS	56,156	70,545	57,000	50,000	50,000
FRANCHISE TAX - OTHER	13,086	22,874	10,000	11,000	11,000
OCCUPATION TAX - CEN LINK	5,000	5,000	5,000	5,000	5,000
PENALTIES & INTEREST	0	0	0	0	0
TOTAL TAXES	\$2,870,585	\$3,313,619	\$3,522,857	\$4,743,572	\$4,864,577
LICENSES & PERMITS:					
LIQUOR LICENSES	\$1,403	\$1,353	\$2,900	\$1,500	\$1,500
ANIMAL LICENSES	65	500	100	380	380
CONTRACTOR LICENSES	2,350	3,575	3,900	3,500	3,500
BUSINESS LICENSES	1,565	3,014	3,025	3,000	3,000
TOTAL LICENSES & PERMITS	\$5,383	\$8,442	\$9,925	\$8,380	\$8,380
INTERGOVERNMENTAL:					
LOTTERY PROCEEDS	\$34,657	\$37,371	\$37,000	\$37,000	\$37,000
CIGARETTE TAX	10,395	6,830	6,700	5,800	5,800
MINERAL & SEVERANCE TAX	-	230,139	320,394	30,000	30,000
TOTAL INTERGOVERNMENTAL	\$45,052	\$274,340	\$364,094	\$72,800	\$72,800

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
CHARGES FOR SERVICES:					
GRAVE OPENINGS	\$31,500	\$35,750	\$18,200	\$29,192	\$29,192
CEMETERY ADMIN MISCELLANEOUS		200	1,060	120	120
SALE OF CEMETERY PLOTS	66,651	51,952	30,000	26,500	29,000
COLUMBARIUM			16,500	20,000	10,000
BUILDING PERMITS	230,578	128,201	70,000	100,000	100,000
PLANNING/DEV	765,862	219,638	77,000	90,000	90,000
TOTAL CHARGES	\$1,094,591	\$435,741	\$212,760	\$265,812	\$258,312

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
FINES:					
TRAFFIC & COURT FINES	\$365,196	\$293,533	\$258,000	\$294,000	\$294,000
TOTAL FINES	\$365,196	\$293,533	\$258,000	\$294,000	\$294,000

MISCELLANEOUS INCOME	\$65,953	\$35,010	\$139,000	\$30,000	\$30,000
INTEREST ON INVESTMENTS	1,601	10,367	45,483	4,000	4,000
CONTRIBUTIONS & GRANTS	73,861	96,108	40,000	20,000	20,000
RESERVED PROCEEDS			330,000		
TRANSFERS IN - OTHER	64,750	101,280	215,752	296,024	273,867
TOTAL MISCELLANEOUS	\$206,166	\$242,765	\$770,235	\$350,024	\$327,867

TOTAL CURRENT REVENUES	\$4,586,972	\$4,568,440	\$5,137,871	\$5,734,588	\$5,825,936
-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

JANUARY 1 BALANCES:

UNRESERVED	\$2,871,302	\$4,675,000	\$3,720,158	\$4,013,364	\$3,490,065
RESERVED		128,170	330,000	330,000	
RESERVED - SHELTON FUND	40,462	-		-	
TOTAL FUND BALANCES	\$2,911,764	\$4,803,170	\$4,050,158	\$4,343,364	\$3,490,065

TOTAL AVAILABLE FUNDS	\$7,498,736	\$9,371,610	\$9,188,029	\$10,077,952	\$9,316,001
------------------------------	--------------------	--------------------	--------------------	---------------------	--------------------

TOWN OF EATON

GENERAL FUND - ADMINISTRATION

	2021	2022	2023	2024	2025
EXPENDITURES:	ACTUAL	ACTUAL	ESTIMATES	BUDGET	PROJECTED
SALARIES	\$341,328	\$464,481	\$622,173	\$689,289	\$709,175
EMPLOYEE BENEFITS	93,289	107,574	146,818	160,837	163,167
MUNICIPAL JUDGE	14,300	15,600	-	-	
HR GENERALIST		83,134	79,800	82,194	84,660
EMERGENCIES	71,499				
ELECTIONS	-	15,065	5,500	25,200	-
OFFICE SUPPLIES	12,239	15,669	15,000	19,000	19,570
COMMUNICATIONS	10,961	10,035	11,000	11,550	11,897
OFFICE EXPENSES	17,892	23,815	29,000	25,000	25,750
MILEAGE REIMBURSEMENT		7,900	5,000	5,000	5,150
TRAINING & EDUCATION	4,556	11,283	20,000	20,000	20,600
TUITION REIMBURSEMENT		-	-	10,000	10,300
DUES AND SUBSCRIPTIONS	2,266	5,718	6,060	7,463	7,687
PUBLICATION EXPENSES	6,591	14,386	13,000	13,000	13,390
INSURANCE	74,078	52,005	87,000	140,000	144,200
IT		31,810	28,000	59,653	61,443
SOFTWARE	-	22,368	86,000	18,750	19,313
EMPLOYEE RECOGNITION / HR	5,587	14,190	12,000	17,000	17,510
PROFESSIONAL SERVICES	78,446	113,096	100,000	120,000	123,600
LEGAL FEES	70,519	96,956	94,000	98,700	101,661
BUILDING INSPECTIONS	159,185	139,760	52,500	75,000	77,250
OFFICE EQUIPMENT	18,450	5,379	10,000	55,250	4,840
TOTAL EXPENDITURES	\$981,185	\$1,250,224	\$1,422,851	\$1,652,886	\$1,621,161

TOWN OF EATON

GENERAL FUND - POLICE

EXPENDITURES:	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
SALARIES	\$ 892,162	\$ 1,056,492	\$ 1,224,468	\$ 1,328,065	\$ 1,331,117
POLICE STAFF OVERTIME GRANTS	-		10,000	13,000	13,390
EMPLOYEE BENEFITS	193,090	239,473	269,769	329,040	355,052
COURT OPERATING SUPPLIES		5,464	14,000	19,950	20,549
COURT EQUIPMENT		1,025	-	1,500	2,000
COURT TRANSLATOR			2,000	2,300	2,369
COURT PROSECUTOR		26,832	30,000	36,750	37,853
DEFENDANT COUNSEL				750	
JUDGE			17,000	20,000	20,600
CONSULTING FEE	100				
END OF SUMMER BASH		(1,065)	1,379		
CO RESPONDER PROGRAM			11,500	20,000	20,600
OFFICE SUPPLIES	9,490	12,205	6,000	13,000	13,390
UNIFORMS		8,703	15,000	10,500	10,815
OPERATING SUPPLIES	86,161	64,278	71,000	70,000	72,100
EFORCE E-TICKETING				30,067	3,233
LEXIPOL			26,198	10,140	
COMMUNITY POLICING			2,000	5,000	5,150
FUEL		35,309	37,000	39,000	40,170
IT		9,161	16,000	14,800	15,244
SPONSORSHIP		710	1,000		-
TELEPHONE/COMMUN	86,096	85,630	105,000	88,717	91,379
AUTOMOTIVE SERVICES	25,509	15,843	28,000	40,000	41,200
JAIL SERVICES			500	600	618
STAFF TRAINING	9,969	14,184	15,000	18,500	19,055
ANIMAL SHELTER	174	70	1,500	2,500	2,575
GIFT EXPENSES		1,497	1,000	1,500	1,545
FIREARMS RANGE			5,000	6,200	6,386
TASER/AXON			26,252	30,751	26,252
OFFICE EQUIPMENT	5,520	1,031	3,000	10,150	7,350
EQUIPMENT - OTHER	108,172	174,964	138,000	108,000	158,807
TOTAL EXPENDITURES	\$1,416,444	\$1,751,804	\$2,077,566	\$2,270,781	\$2,318,797

TOWN OF EATON

GENERAL FUND - CEMETERY

	2021	2022	2023	2024	2025
EXPENDITURES:	ACTUAL	ACTUAL	ESTIMATES	BUDGET	PROJECTED
SALARIES	\$ 95,027	\$ 93,219	\$ 121,700	\$ 160,902	\$ 165,729
EMPLOYEE BENEFITS	24,374	27,461	30,998	32,785	34,393
FUEL		4,789	4,000	5,000	5,400
IT		-	-	-	
OPERATING SUPPLIES	41,243	18,598	35,000	30,000	30,900
TRAINING		-	625	625	625
SOFTWARE		2,123	4,000	4,120	4,244
PROFESSIONAL SERVICES		-	-	5,000	5,000
UNIFORMS	170	916	1,200	750	
UTILITIES	7,435	9,280	10,000	11,000	11,330
REPAIRS & MAINTENANCE	9,318	5,276	2,000	12,000	
EQUIPMENT MAINTENANCE		334	7,000	7,000	7,210
FORESTRY & NURSERY	4,000	11,799	6,000	17,500	17,500
ACQUISITION OF EQUIPMENT	18,178	3,804	1,700	30,000	42,000
CEMETERY IMPROVEMENTS	18,309	160,907	600,000	101,500	
TOTAL EXPENDITURES	\$218,054	\$338,506	\$824,223	\$418,182	\$324,331

TOWN OF EATON**GENERAL FUND-PARKS**

EXPENDITURES:	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
SALARIES	\$ 157,102	\$ 148,223	\$ 176,000	\$ 194,683	\$ 204,417
EMPLOYEE BENEFITS	26,571	26,749	28,747	33,198	35,376
FUEL		11,824	12,000	13,000	13,650
IT		0	0		0
OPERATING SUPPLIES	76,602	88,793	61,000	80,880	84,924
TRAINING		0	600	500	525
SOFTWARE		2,123	3,100	300	315
PROFESSIONAL SERVICES		0	21,000	25,000	26,250
SIGNS					0
UNIFORMS	303	938	\$900	\$2,250	2,363
UTILITIES	22,453	18,809	14,000	29,000	30,450
FORESTRY & NURSERY	180	4,253	25,000	22,000	23,100
EATON COMMONS WELL					0
REPAIRS AND MAINTENANCE		12,475	5,000	10,300	10,815
EQUIPMENT REPAIRS AND MAINTENANCE		2,965	35,000	30,000	31,500
TRAILS					0
ACQ OF MAINT EQUIP	70,778	65,011	48,000	214,500	
PARK DEVELOPMENT	18,686	109,485	1,000	408,000	225,000
TOTAL EXPENDITURES	\$372,676	\$491,649	\$431,347	\$1,063,611	\$688,685

TOWN OF EATON

GENERAL FUND - PUBLIC BUILDINGS

	2021	2022	2023	2024	2025
EXPENDITURES:	ACTUAL	ACTUAL	ESTIMATES	BUDGET	PROJECTED
CUSTODIAL SERVICES	\$ 10,979	\$ 17,484	\$ 29,480	\$ 30,954	\$ 31,883
OPERATING SUPPLIES	13,684	14,935	13,200	16,000	16,480
SOFTWARE		1,200			-
UTILITIES	19,968	27,361	29,000	26,000	26,780
REPAIRS & MAINTENANCE	30,287	27,861	33,000	32,000	32,960
EATON AREA HISTORICAL SOCIETY				20,315	20,924
BUILDING IMP/EQUIPMENT	1,907	-	95,000	14,000	14,000
TOTAL EXPENDITURES	\$76,825	\$88,840	\$199,680	\$139,269	\$143,027

TOWN OF EATON

GENERAL FUND - MISCELLANEOUS

	2021	2022	2023	2024	2025
EXPENDITURES:	ACTUAL	ACTUAL	ESTIMATES	BUDGET	PROJECTED
TREASURER'S FEES	\$4,254	\$5,864	\$6,000	\$7,000	\$7,210
ECONOMIC DEVELOPMENT	50,070	21,627	25,000	68,000	70,040
EQUIPMENT ACQUISTION		119	-		
TRANSFERS TO OTHER FUNDS				806,698	830,899
SHELTON FUND DISTRIBUTIONS	54,000	29,111	-		
MISCELLANEOUS	2,023	23,029	25,000	8,000	
TOTAL EXPENDITURES	\$110,347	\$79,750	\$56,000	\$889,698	\$908,149

TOWN OF EATON

GENERAL FUND - PLANNING / DEV

	2021	2022	2023	2024	2025
EXPENDITURES:	ACTUAL	ACTUAL	ESTIMATES	BUDGET	PROJECTED
PLANNER	\$ 54,495	\$ 121,005	\$ 34,000	\$ 78,750	\$ 81,113
LEGAL FEES	9,121	25,601	4,000	14,700	15,141
ENGINEERING	26,569	37,202	53,000	34,650	35,690
PROFESSIONAL SERVICES	24,247	49,643	72,000	15,750	16,223
TRANSFER TO STREET FUND		600,000			
CAPITAL IMPROVEMENTS			-	-	
TOTAL EXPENDITURES	\$114,431	\$833,452	\$163,000	\$143,850	\$148,166

TOWN OF EATON

LIBRARY FUND - 2024 BUDGET

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
REVENUES:					
PROPERTY TAXES	\$ 1,505,959	\$ 1,146,769	\$ 2,000,145	\$ 2,520,307	\$ 2,000,009
FEES/MISC	543	2,297	800	500	500
ART		19,378	385	0	
INTEREST		11,498	50,000	8,000	8,000
GRANT		3,811	15,000	10,000	
DONATIONS/GIFTS	1,611	9,823	325	500	500
TOTAL CURRENT REVENUE	\$1,508,113	\$1,193,577	\$2,066,655	\$2,539,307	\$2,009,009
JANUARY 1 BALANCE:	<u>3,874,461</u>	<u>4,424,317</u>	<u>4,758,093</u>	<u>5,453,714</u>	<u>4,597,544</u>
TOTAL AVAILABLE FUNDS	\$5,382,574	\$5,617,894	\$6,824,748	\$7,993,021	\$6,606,553
EXPENDITURES:					
SALARIES	\$ 331,023	\$ 409,017	\$ 586,480	\$ 742,341	\$ 725,471
EMPLOYEE BENEFITS	52,151	91,384	167,839	222,918	208,111
EMERGENCIES	42				
TECHNOLOGY		98	18,000	49,000	50,470
TRANSFERS		14,430	31,740	79,618	79,145
PROFESSIONAL SERVICES/CONTRACT SERVICES	29,566	61,721	85,000	170,200	178,710
OPERATING SUPPLIES	7,880	15,492	22,000	22,400	23,072
PUBLIC RELATIONS	2,996	10,110	11,500	15,000	15,450
POSTAGE	55	10	-	-	-
COMMUNITY ENGAGEMENT			10,000	22,000	22,660
GIFTS AND EXPENSES	-	1,836	2,500	5,000	5,150
MILEAGE REIMBURSEMENTS		437	900	1,000	1,030
FUEL				3,000	3,090
TRAINING/TRAVEL/MEETINGS	2,576	5,059	20,000	36,500	37,595
SUMMER READING PROGRAM			20,000	20,000	20,600
LIBRARY PROGRAMS	14,105	36,040	44,000	50,000	51,500
MAKERSPACE	14,333	28,394	18,000	30,000	30,900
INSURANCE	14,959	9,991	11,000	22,000	22,660
COMMUNICATION/ TELEPHONE/DSL	4,604	5,034	4,400	5,000	5,150
UTILITIES	13,366	9,671	15,200	23,000	23,690
REPAIRS & MAINTENANCE	6,341	19,521	38,500	58,000	59,740
PRINT	12,541	24,469	35,000	54,000	55,620
MEDIA	2,536	6,375	17,500	28,000	28,840

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
ART EXPENSE SPECIAL PROJECTS		21,192	10,225	-	-
PERIODICALS	4,091	1,728	4,000	5,000	5,150
1000 BOOKS BEFORE KINDERGARTEN			10,000	8,000	8,240
ACQ OF EQUIPMENT	130	20,279	35,000	55,500	57,165
CAPITAL IMPROVEMENTS	444,963	67,516	152,250	1,668,000	160,000
TOTAL EXPENDITURES	\$958,257	\$859,801	\$1,371,034	\$3,395,477	\$1,879,209
ENDING BALANCE	\$4,424,317	\$4,758,093	\$5,453,714	\$4,597,544	\$4,727,344

TOWN OF EATON

STREET FUND - 2024 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
REVENUES:					
SALES TAX GENERAL	\$ 975,168	\$ 1,123,317	\$ 1,190,655	\$ 806,698	\$ 830,899
SALES TAX STREETS				1,044,270	1,305,337
"B" & "D" TAX	19,769	26,700	20,000	20,000	20,000
MOTOR VEHICLE FEES	54,620	18,958	22,300	21,000	21,000
HIGHWAY USERS TAX	199,257	190,510	188,983	190,725	185,114
COUNTY ROAD & BRIDGE	54,421	53,142	36,000	36,000	54,000
RIGHT OF WAY PERMITS			2,900	3,000	1,500
EASEMENTS			274,173		
MISCELLANEOUS	50,162	110,000	100,000	50,162	50,162
INTEREST	-	5,703	25,000	11,000	6,000
ROUNDBOUT REIMBURSEMENT WELD	1,800,000	600,000			
GRANTS	721,122	721,122	110,000	2,805,000	
TOTAL CURRENT REVENUES	\$3,874,520	\$2,849,452	\$1,970,010	\$4,987,855	\$2,474,012
JANUARY 1 BALANCE	1,007,341	3,327,704	2,312,813	2,974,115	1,368,237
TOTAL AVAILABLE FUNDS	\$4,881,861	\$6,177,156	\$4,282,824	\$7,961,970	\$3,842,250
EXPENDITURES:					
SALARIES	\$92,059	\$122,745	\$139,000	\$155,439	\$160,103
EMPLOYEE BENEFITS	14,329	27,823	30,069	44,404	46,263
FUEL		7,198	9,000	9,450	9,734
IT		146	330	400	412
Sales tax initiative			66,000		
OFFICE SUPPLIES		110	110	200	206
OPERATING SUPPLIES	39,229	55,961	40,000	45,000	46,350
TRAINING		90	500	500	550
INSURANCE	8,683	17,898	7,400	10,634	11,485
SOFTWARE		2,123	3,000		0
PROFESSIONAL SERVICES	67,510	72,885	30,000	89,450	
ENGINEERING FEES	280,623	36,726	100,000	45,000	
PAVEMENT DATA COLLECTION		44,891	4,000		
SNOW REMOVAL (CONTRACT)	4,225	630	700	3,000	3,000
UNIFORMS	260	1,297	1,500	1,000	1,000
UTILITIES		-613	600	1,000	1,080
STREET LIGHTING	105,926	165,996	126,000	170,000	183,600
VEHICLE MAINTENANCE		0			
REPAIRS AND MAINTENANCE			20,000	20,000	
EQUIPMENT MAINTENANCE	11,362	19,787	40,000	35,000	36,050
SIGNS	35,091	6,793	18,000	25,000	25,750
PATCHING/CRACK FILLING	101,215	50,540	170,000	150,000	154,500
STREET CAPITAL IMPROVEMENTS	775,782	212,974	70,000	2,139,255	1,200,000
ROUNDBOUT		2,996,663	55,000		
1ST STREET SCAPE		1,348	237,500	3,500,000	
EQUIPMENT ACQUISITION	5,859	9,430	50,000	89,000	
SIDEWALK-VALLEY PANS	9,150	8,900	30,000	30,000	30,000
STORM SEWER	2,854	2,003	60,000	30,000	30,000
TOTAL EXPENDITURES	\$1,554,157	\$3,864,342	\$1,308,709	\$6,593,732	\$1,940,082
ENDING BALANCE	\$3,327,704	\$2,312,813	\$2,974,115	\$1,368,237	\$1,902,167

TOWN OF EATON

WATER FUND - 2024 BUDGET

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
REVENUES:					
METERED SALES	\$2,242,623	\$2,552,567	\$2,260,000	\$3,063,080	\$3,675,696
BULK WATER					
WATER RENTAL			67,600		
WATER TAP FEES	264,300	58,100	-	34,316	34,316
INTEREST REVENUE	16	8,433	32,000	1,000	1,000
GRANTS/ CONTRIBUTIONS			25,000	731,000	
BACKFLOW			2,000		
MISCELLANEOUS	127,758	81,024	275	400	
TOTAL CURRENT REVENUES	\$2,634,697	\$2,700,124	\$2,386,875	\$3,829,796	\$3,711,012
JANUARY 1 BALANCE	3,416,068	3,885,892	4,141,732	3,695,657	2,003,683
TOTAL AVAILABLE FUNDS	\$6,050,765	\$6,586,016	\$6,528,607	\$7,525,454	\$5,714,695

EXPENDITURES:					
SALARIES	\$85,524	\$177,000	\$134,132	\$156,095	\$146,358
EMPLOYEE BENEFITS	16,803	47,359	34,078	39,176	41,390
FUEL		5,036	4,000	5,100	5,610
IT		7,924	12,000	10,242	10,549
OFFICE SUPPLIES	2,280	2,138	3,000	4,200	4,620
OPERATING SUPPLIES	20,885	36,674	83,000	97,000	101,850
MISCELLANEOUS	59,168	1,604	1,700	1,700	7,500
TRAINING		135	1,500	1,500	1,545
SOFTWARE		2,123	3,000		
PROFESSIONAL SERVICES	96,213	167,971	180,000	210,120	180,000
ENGINEERING		7,872	21,000	14,000	14,000
BACKFLOW PREVENTION			4,000	5,000	5,000
UNIFORMS	170	600	800	750	773
UTILITIES	17,855	16,795	17,800	18,000	19,000
REPAIRS & MAINTENANCE	120,567	26,409	20,000	30,000	40,000
EQUIPMENT MAINTENANCE			5,000		
INSURANCE	20,439	16,923	16,000	25,194	27,210
WATER ASSESSMENTS	84,668	86,896	100,000	100,000	103,000
NWCWD PURCHASES					
Plant Investments		0	0	353,000	
NWCWD PURCHASES					
Water Purchases	860,200	950,860	850,000	1,244,872	1,556,090

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
WATER PURCHASES water bank		0	0	0	0
DEPRECIATION EXPENSE		0			
LOAN EXPENSE (P&I)	186,306	186,281	155,233	0	0
NISP PROJECT	481,756	617,500	751,270	887,250	474,500
WATER PLANT					
AGREEMENT/AUTHORITY			50,000	10,000	
SCADA SYSTEM	51,197	30,545	3,000	1,600	1,700
EQUIPMENT		0	46,430	77,000	0
CAPITAL PROJECTS	34,841	18,141	250,000	2,069,232	607,092
TRANSFERS OUT - ADMIN	26,000	37,500	86,006	160,740	137,035
TOTAL EXPENDITURES	\$2,164,873	\$2,444,284	\$2,832,949	\$5,521,771	\$3,484,821
ENDING BALANCE	\$3,885,892	\$4,141,732	\$3,695,657	\$2,003,683	\$2,229,874

TOWN OF EATON**SEWER FUND-2024 BUDGET**

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
REVENUES:					
SEWER SERVICE CHARGES	\$829,785	\$853,949	\$935,822	\$1,048,121	\$1,173,895
SEWER TAP FEES	80,959	14,095	0	6,000	30,000
INTEREST & MISC	74	2,886	11,000	3,500	3,500
TOTAL CURRENT REVENUES	\$910,818	\$870,930	\$946,822	\$1,057,621	\$1,207,395
 JANUARY 1 BALANCE	 <u>1,925,636</u>	 <u>1,760,453</u>	 <u>1,318,366</u>	 <u>756,648</u>	 <u>700,485</u>
TOTAL AVAILABLE FUNDS	\$2,836,454	\$2,631,383	\$2,265,188	\$1,814,269	\$1,907,880
 EXPENDITURES:					
SALARIES	\$81,526	\$147,310	\$121,232	\$132,575	\$136,552
EMPLOYEE BENEFITS	13,724	34,354	27,118	36,266	38,309
FUEL		3,941	2,300	3,000	3,240
IT		7,761	10,246	10,246	10,553
OFFICE SUPPLIES	2,171	3,897	4,000	4,100	4,223
OPERATING SUPPLIES	32,388	20,288	30,000	40,000	41,200
NPDES PERMIT FEES	4,630	4,630	5,245	5,245	5,245
TRAINING		1,489	1,500	1,500	1,545
INSURANCE	29,478	12,638	21,715	25,000	27,000
SOFTWARE		2,123	3,000		
PROFESSIONAL SERVICES	47,498	319,138	209,885	110,120	113,424
ENGINEERING	67,839	40,124	15,000	15,000	15,450
UNIFORMS	170	910	1,200	750	1,000
UTILITIES	81,346	70,681	87,000	90,000	97,200
REPAIRS & MAINTENANCE	119,835	99,888	150,000	150,000	154,500
EQUIPMENT MAINTENANCE		2,275	6,000	6,000	6,180
SCADA SYSTEM	93,663	42,079	6,000	1,600	1,700
EQUIPMENT PURCHASES	8,861	1,100	74,430	15,000	75,000
CAPITAL PROJECTS	154,474	145,226	332,500	119,370	750,000
TRANSFERS OUT - ADMIN	26,000	37,500	86,006	31,570	32,866
LOAN EXPENSE (P&I)	312,398	315,668	314,163	316,441	312,915
TOTAL EXPENDITURES	\$1,076,001	\$1,313,017	\$1,508,540	\$1,113,784	\$1,828,103
 ENDING BALANCE	 \$1,760,453	 \$1,318,366	 \$756,648	 \$700,485	 \$79,777

TOWN OF EATON

SANITATION FUND-2024 BUDGET

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
REVENUES:					
TRASH COLLECTION FEES	\$520,806	\$564,504	\$612,546	\$631,858	\$650,814
JANUARY 1 BALANCE	<u>197,367</u>	<u>158,857</u>	<u>152,857</u>	<u>166,652</u>	<u>172,020</u>
TOTAL AVAILABLE FUNDS	\$718,173	\$723,361	\$765,403	\$798,511	\$822,834
EXPENDITURES:					
OFFICE SUPPLIES	\$1,194	\$1,351	\$2,700	\$2,000	\$2,060
MISCELLANEOUS	3,512	2,706	100	\$3,000	\$3,090
INSURANCE	600	600	1,395	\$1,510	\$1,631
PROFESSIONAL SERVICES	25,149	25,887	24,100	\$26,120	\$26,904
SPRING CLEAN UP AND LEAF PICK UP		6,231	34,000	\$31,000	\$31,930
CAPITAL PROJECTS	1,379	0	0	\$0	\$0
TRANSFERS OUT -	12,000	12,000	12,000	\$24,096	\$24,822
PAYMENTS TO CONTRACTOR	515,483	521,730	\$524,456	\$538,764	554,927
TOTAL EXPENDITURES	\$559,316	\$570,505	\$598,751	\$626,490	\$645,363
ENDING BALANCE	\$158,857	\$152,857	\$166,652	\$172,020	\$177,471

TOWN OF EATON

IRRIGATION FUND - 2024 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
REVENUES:					
IRRIGATION FEES	\$131,636	\$153,245	\$176,000	\$202,400	\$232,760
TOTAL CURRENT REVENUE	131,636	153,245	176,000	202,400	232,760
JANUARY 1 BALANCE	278,899	338,730	189,656	166,490	230,549
TOTAL AVAILABLE FUNDS	\$410,535	\$491,975	\$365,656	\$368,890	\$463,309
EXPENDITURES:					
OFFICE SUPPLIES	\$569	\$364	\$1,000	\$820	\$845
15% FTE				8,100	8,343
OPERATING SUPPLIES	719	1,319	1,100	1,080	1,112
MISCELLANEOUS		69	-		
INSURANCE	1,250	(1,132)	1,066	1,151	1,243
PROFESSIONAL SERVICES	17,522	63,029	85,000	87,590	90,218
UTILITIES	24,059	17,013	23,000	28,000	28,000
REPAIRS & MAINTENANCE	27,686	6,780	5,000	10,000	20,000
DEPRECIATION EXPENSE					
SCADA SYSTEM		10,395	3,000	1,600	1,700
CAPITAL PROJECTS	-	204,484	80,000	-	265,338
TOTAL EXPENDITURES	\$71,805	\$302,319	\$199,166	\$138,341	\$416,799
ENDING BALANCE	\$338,730	\$189,656	\$166,490	\$230,549	\$46,510

TOWN OF EATON

SPECIAL REVENUE FUND - 2024 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
REVENUES:					
POLICE IMPACT FEES	\$7,074	\$688	\$0	\$688	\$709
MUNI FACILITIES & EQUIP	6,660	2,220	-	2,220	2,287
COMMUNITY PARK FEES	2,286	762	-	762	785
NEIGHBORHOOD PARK FEES	5,175	1,725	-	1,725	1,777
INTEREST	-				
USE TAX	124,985	81,329	27,000	50,000	51,500
TOTAL CURRENT REVENUE	\$146,180	\$86,724	\$27,000	\$55,395	\$57,057
JANUARY 1 BALANCE:	976,869	918,835	858,556	732,432	700,827
TOTAL AVAILABLE FUNDS	\$1,123,049	\$1,005,559	\$885,556	\$787,827	\$757,884
EXPENDITURES:					
POLICE FACILITIES/EQUIP	\$15,915	\$5,593	\$0	\$10,000	\$10,000
MUNI FACILITIES/EQUIP	0	0	0	10,000	2,000
COMMUNITY PARK	2,870	0	0	5,000	0
NEIGHBORHOOD PARKS	23,969	0	143,124	2,000	0
USE TAX EXPENSES	161,460	141,410	10,000	60,000	30,000
TOTAL EXPENDITURES	\$204,214	\$147,003	\$153,124	\$87,000	\$42,000
ENDING BALANCE	\$918,835	\$858,556	\$732,432	\$700,827	\$715,884

EATON HOUSING AUTHORITY

2024 BUDGET

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATES	2024 BUDGET	2025 PROJECTED
REVENUES:					
TENANT RENTS	\$245,820	\$197,070	\$238,779	\$245,942	\$253,320
HUD SUBSIDIES	266,218	252,541	251,098	258,631	266,390
INTEREST INCOME	181	399	1,600	800	800
LAUNDRY & MISC	3,436	1,997	1,000	800	800
SUBTOTAL	515,655	452,008	492,477	506,173	521,310
JANUARY 1 BALANCE	803,467	869,708	795,529	854,175	859,070
TOTAL AVAILABLE FUNDS	\$1,319,122	\$1,321,716	\$1,288,006	\$1,360,348	\$1,380,380
EXPENDITURES:					
O & M EXPENSES					
SALARIES	\$137,475	\$187,577	\$130,496	\$136,900	\$141,007
MAINTENANCE SUPPLIES	20,000	10,090	1,489	700	721
FUEL		333	100	1,419	1,462
MAINTENANCE CONTRACTS	74,000	45,592	4,934	5,695	5,866
SNOW REMOVAL	8,000	6,600	10,578	8,000	8,240
AUTOMOTIVE SERVICES		1,059			-
REPAIRS AND MAINTENANCE		0	17,693	18,000	18,540
MILEAGE REIMBURSEMENT		492			-
GROUNDS MAINTENANCE	14,000	20,346	4,506	5,200	5,356
CAPITAL IMPROVEMENTS	24,000	4,743	6,785	-	-
CAPITAL EQUIPMENT	25,000	15		10,918	11,246
TOTAL O & M EXPENSES	\$302,475	\$276,846	\$176,581	\$186,832	\$192,437
UTILITY EXPENSES					
ELECTRICITY	\$36,000	\$34,349	\$37,230	40,208	41,414
WATER	21,500	14,309	17,721	19,139	19,713
SEWER		9,699	21,095	22,783	23,466
GAS	20,600	16,180	33,992	36,711	37,812
TRASH REMOVAL	3,106	2,990	3,604	3,712	3,824
TELEPHONE	670	2,421	5,433	5,729	5,901
TOTAL UTILITY EXPENSE	\$81,876	\$79,949	\$119,075	\$128,282	\$132,130

	2021 <u>ACTUAL</u>	2022 <u>ACTUAL</u>	2023 <u>ESTIMATES</u>	2024 <u>BUDGET</u>	2025 <u>PROJECTED</u>
ADMINISTRATIVE EXPENSES					
SHO FEES			\$7,200	\$7,416	\$7,638
Management Fees		18,421	32,714	34,798	35,842
Consulting Fees		-		19,776	20,369
ACCOUNTING			5,040	5,040	5,191
ACCOUNTING TECHNICIAN		-		-	-
PROFESSIONAL SERVICES	13,000	59,834	38,893	21,000	21,630
OFFICE SUPPLIES	500	7,424	1,545	1,000	1,030
EMPLOYEE BENEFITS	29,563	53,669	19,588	56,352	58,043
IT	1,500	632	4,587	4,400	4,532
OTHER ADMIN EXPENSES	2,600	12,771	13,260	15,967	16,446
TRAINING/TRAVEL		365	1,467	2,322	2,392
OFFICE EQUIPMENT	2,000	-		1,092	1,125
TOTAL ADMIN EXPENSES	\$49,163	\$153,115	\$124,295	\$169,164	\$174,238
INSURANCE EXPENSE					
WORKER'S COMPENSATION	\$4,000	-\$24		\$0	
PROPERTY & LIABILITY	11,900	16,301	13,880	17,000	17,510
TOTAL INSURANCE EXPENSE	\$15,900	\$16,277	\$13,880	\$17,000	\$17,510
TOTAL EXPENDITURES	\$449,414	\$526,187	\$433,831	\$501,277	\$516,316
ENDING FUND BALANCE	\$869,708	\$795,529	\$854,175	\$859,070	\$864,065

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-17

**RESOLUTION ADOPTING AN AMENDED
CONSOLIDATED TOWN FEE SCHEDULE**

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

WHEREAS, the Town Board of Trustees ("Town Board") constitutes the legislative body of the Town with authority to set the policies of the Town; and

WHEREAS, the Town Board has authority to establish a schedule of the fees, rates and charges levied and assessed for municipal services in the Town; and

WHEREAS, the Town Board previously adopted a consolidated schedule of fees, rates and charges, known as the Town Fee Schedule; and

WHEREAS, based on the recommendation of Town staff and based on an increase in the trash and recycling fee imposed by Waste Management of Colorado, Inc., a Colorado corporation, from \$26.03 to \$26.69 per month, the Town Board desires to amend the Town Fee Schedule; and

WHEREAS, the Town Board finds that the fees, rates and charges set forth in the Town Fee Schedule, attached hereto and incorporated herein by reference as Exhibit A, are equitable and just, and desires to adopt the Town Fee Schedule as amended herein; and

WHEREAS, the Town Board finds that adoption of this Resolution is in the best interests of the Town.

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

1. The Town Board hereby adopts the Town Fee Schedule attached hereto and incorporated herein by reference as Exhibit A.

2. The fees, rates and charges set forth in the Town Fee Schedule may be amended or supplemented from time to time by resolution or ordinance of the Town Board. If any of the fees, rates or charges are subsequently modified, or additional fees, rates or charges are added by separate resolution or ordinance, the Town Clerk is directed to modify the Town Fee Schedule accordingly to reflect the updated fees, rates or charges.

3. The fees, rates and charges set forth in the Town Fee Schedule shall supersede and replace any fees, rates or charges previously set or adopted by the Town Board for the same purpose. However, the same shall not be deemed to release, extinguish, alter, modify or change in whole or in part any liability which shall have been previously incurred, and the superseded or

replaced provisions shall be treated and held as remaining in full force and effect for the purpose of sustaining any judgment, decree, order or lien.

4. If any section, paragraph, clause or provision of this Resolution shall for any reason be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any other remaining provisions of this Resolution.

5. This Resolution shall be in full force and effect upon its passage and adoption.

PASSED, SIGNED, APPROVED, AND ADOPTED this 14th day of December, 2023.

TOWN OF EATON, COLORADO

ATTEST:

By: _____
Margaret Jane Winter, Town Clerk

By: _____
Scott Moser, Mayor



Waste Management
5500 S. Quebec St.
Suite 250
Greenwood Village, CO 80111
720-413-5511

August 29, 2023

Mr. Wesley LaVanchy
Town Administrator
Town of Eaton
223 1st Street
Eaton, CO 80615

RE: Annual Rate Increase

Dear Mr. LaVanchy,

It has been a pleasure serving the residents of Eaton. Waste Management ("WM") sincerely values your patronage and looks forward to continuing our partnership. This letter serves as notification of the contractual annual price increase per Section 4.c. of the Restated Solid Waste Services Agreement as amended.

Based on the current methodology outlined in the Restated Solid Waste Services Agreement, Sections 4.c., as amended, and the Second Amendment to Solid Waste Services Agreement, Section 1, the rates will be adjusted effective October 1, 2023 as outlined below:

Summary of Adjustments:

- **CPI - Annual Rate Increase.** Rates shall be automatically adjusted by a percentage equal to the annual percent change in the average Consumer Price Index for All Urban Consumers: Water and Sewer and Trash Collection Services ("CPI"), as published by the Bureau of Labor Statistics, for the 12-month period ending the previous June 30 (compared to the average CPI for the next previous 12-month period ending June 30), or by three percent (3%), whichever is less. This percentage increase will be applied to all service components in the rate exhibit. As of June 30, 2023, CPI was 5.2%. The Town's Annual CPI Rate Increase will be 3%.

Attached is the Rate Exhibit and CPI indexes which demonstrates how we calculated the annual adjustments.

Our goal continues to be to provide the highest quality, environmentally responsible service to the Town of Eaton. If you have any additional questions, I can be reached at 720-413-5511.

Sincerely,

Curtis E. Gardner
Public Sector Solutions Manager
cgardne7@wm.com

Town of Eaton– Rate Exhibit



Waste Management
5500 S. Quebec St.
Suite 250
Greenwood Village, CO 80111
720-413-5511

EXHIBIT A

EFFECTIVE: DECEMBER 2023

Service	Current Rate	3% Increase	CPI Total	Frequency
Consolidated, household rate for 96-gallon Refuse Cart and 96-gallon Recyclables Cart ("Household Rate")	\$ 22.03	\$ 0.66	\$ 22.69 <i>\$ 26.69 + 4.00</i>	RESIDENT FEE ADMIN FEE per month <i>TOWN COST</i>
Additional Refuse or Recyclables Cart ("Additional Container Rate")	\$ 5.64	\$ 0.17	\$ 5.81	per month per container
Annual Staged Neighborhood Roll-Off Event	No charge to Town for hauling; Town pays for disposal			
Annual Curbside Cleanup Event	\$ 142.51	\$ 4.28	\$ 146.79	per hour per vehicle; Town pays for disposal
Pay ahead special collection of Bulky Waste	\$ 45.59	\$ 1.37	\$ 46.96	per collection
Pay ahead special collections of Refuse extra bags ("Extra Bag Rate")	\$ 3.99	\$ 0.12	\$ 4.11	per bag
Contamination Fee	\$ 28.50	\$ 0.86	\$ 29.36	per container per incident
Overage Fee	\$ 28.50	\$ 0.86	\$ 29.36	per container per incident
Re-delivery of Recyclables container	\$ 28.50	\$ 0.86	\$ 29.36	per container

CPI for All Urban Consumers (CPI-U) Original Data Value

Series Id: CUUR0000SEHG, CUUS0000SEHG
Not Seasonally Adjusted
Series Title: Water and sewer and trash collection services in
Area: U.S. city average
Item: Water and sewer and trash collection services
Base Period: DECEMBER 1997=100
Years: 2013 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2013	194.553	195.505	195.981	196.319	196.727	196.989	198.173	198.736	198.804	199.759	200.004	200.203		
2014	201.169	202.149	202.657	203.084	203.124	203.396	205.022	206.171	206.363	207.633	208.562	209.414		
2015	210.243	211.397	211.738	212.153	212.542	212.863	213.873	215.844	216.173	216.380	217.004	217.386		
2016	218.370	219.036	219.649	220.506	221.360	221.396	221.358	222.554	223.111	223.420	224.399	224.745		
2017	226.411	227.277	227.553	228.133	228.396	228.599	229.008	229.772	230.142	230.614	231.522	231.842		
2018	232.977	233.858	234.215	235.141	235.878	236.493	237.186	238.439	238.512	238.936	241.774	242.204	234.760	239.509
2019	241.606	242.011	242.611	243.490	243.774	244.322	244.943	245.549	245.903	246.741	247.364	247.567	242.969	246.345
2020	248.846	249.751	250.359	250.673	250.921	251.435	252.401	253.974	254.266	254.781	255.650	256.456	250.331	254.588
2021	257.722	258.763	259.204	259.581	259.542	260.400	261.706	262.810	263.747	264.278	264.580	265.365	259.202	263.748
2022	268.128	269.521	269.621	270.419	270.844	271.925	273.097	274.984	276.759	276.892	277.824	278.464	270.076	276.337
2023	281.461	283.863	284.166	285.052	286.322	287.457							284.687	

July - 2022 through June - 2023 Total	3366.141
July - 2021 through June - 2022 Total	3202.944
Change in 12-Month CPI Measure	163.197
Percent Change in 12-Month CPI	5.1%

EXHIBIT A TOWN OF EATON FEE SCHEDULE

(All fees are subject to change.)		ITEM(S) INCREASED		Page 1
<u>ANIMAL LICENSES</u>				Fees
Dog Fertile - 1 year	annual			\$10.00
Dog Neutered/Spayed - 1 year	annual			\$5.00
Chicken Permit	one time fee			\$10.00
<u>AUCTION LICENSE</u>				Fees
Regular auction room/business license	1 year			\$50.00
General license	6 months			\$30.00
One day or more	Per day			\$25.00
<u>BULK WATER</u>				
	Billed monthly			Fees
Water Station	per 1,000 gallons			\$15.37
Hydrant Meter Rental	per 1,000 gallons			\$15.37
	per day			\$11.00
<u>BUSINESS LICENSE</u>				Fees
New Application	yearly			\$20.00
Renewal Application	yearly			\$20.00
<u>FACILITY RENTALS</u>				
Park Pavilions ~ City Park & Town Square	Deposit Fees			Fee
Without Electricity	\$0.00			No charge
With Electricity	\$0.00			\$10.00
<u>NOTARY SERVICE FEE</u>				Fee
Notarize documents	per document			\$5.00
<u>NSF FEE</u>				Fee
Non sufficient funds	per occurrence			\$25.00
<u>REPRODUCTIONS OF BUSINESS ITEMS</u>				Fees
Copies (8.5x11)	page			\$0.25
Voice Recorded Tapes	per tape			\$10.00
Verbatim Transcripts	per page			\$15.00
<u>REPORTS AND PUBLICATIONS</u>				Fees
Budget	each			\$10.00
Audit	each			\$10.00
Zoning Ordinance	each			\$10.00
Construction Standards	each			\$10.00
Subdivision Regulations	each			\$5.00
Comprehensive Plan	each			\$10.00
City Maps	per map			\$0.50
<u>STREET VENDOR LICENSE</u>				Fee
License	yearly			\$25.00

ANNEXATION, SUBDIVISION/PUD & ZONING FEE		Ordinance No. 600 & 601		Page 2
BUILDING DEPARTMENT FEES				
Valuations will be based on provided labor and material costs or the most current ICC BVD Data table to get an accurate value. Use tax will be calculated based on 50% of the calculated cost or provided material cost whichever is greater.				
BUILDING PERMIT FEES		PERMIT FEE		PLAN REVIEW FEE
RESIDENTIAL CONSTRUCTION		APPENDIX L 2018 IRC		65% OF PERMIT FEE
NON-RESIDENTIAL CONSTRUCTION		APPENDIX L 2018 IRC		65% OF PERMIT FEE
MANUFACTURE HOMES (IRC)		APPENDIX L 2018 IRC		65% OF PERMIT FEE
RESIDENTIAL - MOVED BUILDINGS		APPENDIX L 2018 IRC		65% OF PERMIT FEE
SIGN		APPENDIX L 2018 IRC		65% OF PERMIT FEE
RESIDENTIAL - REPEAT MASTER PLAN REVIEW FEE				\$200.00
RESIDENTIAL - MASTER PLAN REVIEW ONLY PERMIT		APPENDIX L 2018 IRC		65% OF PERMIT FEE
OVER THE COUNTER ONE-STOP FEES ~ RESIDENTIAL				Fees
AIR CONDITIONING				\$125.00
FURNACE REPLACEMENT				\$125.00
DEMOLITION				\$125.00
GAS METER/GAS TEST				\$125.00
HOT WATER HEATER				\$125.00
REROOF				\$125.00
OTHER/MISC FEES				Fees
BACK FLOW PERMIT FEE (Commercial or Multi Units)		YEARLY		\$75.00
INVESTIGATION/VIOLATION FEE				2 X PERMIT FEE
PRE-MOVE INSPECTION FEE				\$300.00
RE-INSPECTION FEE (PER INSPECTION)				\$85.00
WATER AND SEWER INSPECTION				\$100.00
ELECTRICAL PERMIT FEES				Fees
RESIDENTIAL CREATING NEW LIVING SPACE - BASED ON SQUARE FOOTAGE				
0 TO 1000 SF				\$200.00
1001 TO 1500 SF				\$250.00
1501 TO 2000 SF				\$300.00
OVER 2000 SF				\$300.00 + \$15.00 FOR EACH ADDITIONAL 100 SF
ALL OTHER - BASED ON VALUATION				Fees
\$1.00 TO \$2,000.00				\$100.00
OVER \$2,000.00				\$200.00 + \$10.00 FOR EACH ADDITIONAL \$1,000.00
ALL OTHER - BASED ON VALUATION				Fees
RE-INSPECTION FEE				\$85.00
TEMPORARY CONSTRUCTION METER				\$85.00
PERMANENT METER INSPECTION				\$85.00
RESIDENTIAL SOLAR INSTALLATION				\$500.00
COMMERCIAL SOLAR INSTALLATION <2MW				\$1,000.00

BUILDING DEPARTMENT FEES CONTINUED				Page 3
ALL OTHER - BASED ON VALUATION CONTINUED				
COMMERCIAL SOLAR INSTALLATION > 2MW				\$1,000.00 + NON-RESIDENTIAL
				ELECTRICAL FEE + 65% PLAN REVIEW FEE
ELECTRICAL PLAN REVIEW				Fees
RESIDENTIAL	OF ELECTRICAL PERMIT FEE			65%
NON-RESIDENTIAL	OF ELECTRICAL PERMIT FEE			65%
ELECTRICAL PERMIT FEES WILL BE ADDED TO ALL PERMITS WHERE ELECTRICAL WORK IS INVOLVED.				
ADMINISTRATION FEES		Res. No. 2022-13		Fees
CONTRACTOR FEE		PER YEAR		\$50.00
PLUMBERS AND ELECTRICIANS ARE EXEMPT FROM CONTRACTOR FEE				
OVER THE COUNTER ONE-STOP ADMIN FEE				\$25.00
RESIDENTIAL ADMIN FEE				\$50.00
NON-RESIDENTIAL ADMIN FEE				\$50.00
CREDIT/DEBIT CARD PERMIT PAYMENT	OF PERMIT TOTAL			3%
ACH CHECK PAYMENT	PER TRANSACTION			\$1.25
Sprinkler System Permit				Fee
Potable Water Only				\$15.00
IMPACT FEES*				
*Legislatively adopted but set forth here on this schedule for easy reference.				
Town Impact Fees ~ Residential				Fees
Community Park				\$254.00
Neighborhood Park				\$575.00
Police				\$131.00
Municipal & Equipment				\$740.00
School Impact Fees ~ Residential				Fees
Single family detached home				\$2,253.00
Single Family Attached residential unit				\$1,149.00
Multifamily residential - per unit				\$612.00
IMPACT FEES*				
*Legislatively adopted but set forth here on this schedule for easy reference.				
Police Impact Fees ~ Commercial				Fees
<i>Development Type</i>	Fee/1,000 sq ft			
Com/Shop Ctr 75,000 SF or less				\$295.00
Com/Shop Ctr 75,000 - 150,000 SF				\$230.00
Com/Shop Ctr over 150,000 SF				\$180.00
Office 17,500 SF or less				\$147.00
Office 17,501 - 75,000 SF				\$119.00
Office over 75,000 SF				\$101.00
Industrial Park				\$43.00
Warehousing				\$25.00
Manufacturing				\$32.00

BUILDING DEPARTMENT FEES CONTINUED			Page 4
WATER TAPS		Res. No. 2022-12	Effective: 8/1/2022
Size	Maximum No. of Residential Units Per Water Tap		Fees
3/4"	2		\$13,494.00
1"	4		\$17,300.00
1.5"	10		\$33,500.00
2"	25		\$53,800.00
3"	45		\$111,500.00
4"	90		\$172,400.00
SEWER TAPS			
Size based on Water Tap Size			Fees
3/4"			\$3,000.00
1"			\$5,095.00
1.5"			\$9,892.00
2"			\$15,886.00
3"			\$32,972.00
4"			\$50,957.00
PLANNING AND DEVELOPMENT FEES			Fees
Pre-Application			\$500.00
Eaton Municipal Code Section III Development Review Fees			
Sec. 3-3-1 - Costs	Admin Fee/Invoice		Cost plus 15%
RIGHT OF WAY PERMIT FEE			Fees
Application & Review - Standard			\$150.00
Permit Extension/Revision			\$50.00
Inspection outside normal business hours			As needed - minimum 2 hrs.
ROW Violation/Penalty			Fees x days delinquent \$300 minimum
Additional Inspection/Consultation Fee			Determined on project by project basis
New Construction/Commercial ROW Impact			Determined on project by project basis
Grading Permit			Determined on project by project basis
<i>Boring/Trenchless</i>			
Parallel and Perpendicular (excludes open cut for pits)			Standard +\$0.30/lf
<i>Open Cut</i>			
Asphalt/Chip Seal			Standard + \$1.50/sf
Gravel/Dirt			Standard + \$0.50/sf
Test Hole/Pot Hole			Standard + \$10.00/each

UTILITY RATES FOR WATER, SEWER & TRASH			Page 5	AMOUNT
Water Service				WAS
<i>Potable Water Rates</i>	Billed monthly		Fees	
First 4,000 gallons			\$49.12	
Over 4,000 gallons	per 1,000 gallons		\$7.99	
Delinquent Disconnect / Reconnect	Each occurrence		\$25.00/\$25.00	
Transfer of Ownership (From Owner to buyer, add to final bill.)			\$50.00	
Tenant Move In (Add fee to billing account.)			\$25.00	
<i>Non-Potable Water Rates</i>				
<i>Residential Lot Size</i>			Fees	
0-4,000 sq ft			\$17.70	
4,001 - 8,000 sq ft			\$19.70	
8,001 - 12,000 sq ft			\$21.70	
12,001 and greater			\$23.70	
<i>Large commercial or industrial areas and private parks (not owned by Eaton) and large greenbelt areas, in subdivisions</i>	<i>per 100 sq ft of landscaped area</i>		\$0.28	
Sewer Service			Fees	
<i>Sewer Rate ~ Residential</i>			\$29.15	
<i>Sewer Rate ~ Commercial</i>				
Class I ~ Users that do not fit into the other classes	flat + per 1,000 gallons		\$15.40 + \$4.07	
Class II ~ Includes all schools	per student		\$1.45	
Class III ~ Includes all laundromats	per washer machine		\$23.65	
Class IV ~ Users who do not receive metered water	per tap		\$29.15	
<i>Sewer Rate ~ Industrial Class</i>			<i>Based on discharge/per month.</i>	
	<i>Negotiate with Town Administrator.</i>			
Harsh			\$990.00	
Agfinity			\$204.60	
Eaton Country Club			\$173.80	
Eaton Early Learning Center			\$36.30	
Residential Sanitation Service				
Weekly Trash & Bi-Monthly Recycling			Fee	
1 Trash & 1 Recycle Tote	Monthly bill		\$26.69	\$26.03

CEMETERY FEES**Fees**

Adult/Child/Baby Space/Plot/for Full Burial and/or Cremains				\$1,400.00
Baby Section Space/Plot/for Full Burial and/or Cremains				\$300.00
Open & Closing ~ Adult ~ Full Burial ~ Regular Business Day				\$1,000.00
Open & Closing ~ Adult ~ Full Burial ~ Saturday AM				\$1,300.00
Open & Closing ~ Baby ~ Full Burial ~ Regular Business Day				\$250.00
Open & Closing ~ Baby ~ Full Burial ~ Saturday AM				\$450.00
Open & Closing ~ Cremains ~ Regular Business Day				\$450.00
Open & Closing ~ Cremains ~ Saturday AM				\$600.00
Cremational Garden*				\$1,800.00
Includes space(s), stone engraving & 1 opening & closing.				
Additional Fee for Saturday AM				\$100.00
Columbarium ~ Single				\$1,430.00
Columbarium ~ Double				\$1,870.00
Includes space(s), engraving & opening & closing.				
Additional Fee for Saturday AM				\$100.00
Disinterment - Adult ~ Full Burial*				\$2,500.00
Disinterment - Infant ~ Full Burial*				\$600.00
Disinterment - Cremains*				\$700.00
Disinterment - Cremational Garden*				\$700.00
Disinterment - Columbarium*				\$100.00
* Disinterment during regular business days only.				
Delayed Arrival at Cemetery (Late Fee)				\$200.00
Deed/Interment Agreement Transfer Service Fee		Seller or Buyer		\$60.00
Marking Graves for Mortuary or Monument Companies				\$50.00
Payment Plan for Plots(s)/Niche(s)				10% down of total cost
Monthly Payment Plan for Plot(s)/Niche(s)		Between Town & Buyer		Signed Agreement
Resale of Purchased Plots/Niches				
Town of Eaton Repurchase after five (5) years				Purchase Price X 5%
(If original purchase was made with CC/DC, current process or transaction fee will be subtracted from repurchase price.)				
Resale of plots/niches will be spelled out in the policy, transfers only within families and resale to town only.				

LIQUOR LICENSE FEES		As of 7/1/23	Page 7
See CO Department of Revenue Fee Schedule for all fees & updates			
Application Fees		Local Fees	State Fees
Application Fee		up to \$1,000.00	\$1,100.00
Application Fee with Concurrent Review		up to \$1,000.00	\$1,200.00
Application Fee Transfer of Ownership		\$750.00	\$1,100.00
Application Fee Additional Liquor-Licensed Drugstore		up to \$1,000.00	\$1,100.00
Application Fee Additional Liquor-Licensed Drugstore With Concurrent Review		up to \$1,000.00	\$1,200.00
Application Fee Manager Permit		N/A	\$100.00
Application Late Renewal Fee (Not more than 90-days of license expiration date)		\$500.00	\$500.00
Application Reissue Fee (More than 90-days but less than 180-days of license expiration date)		\$500.00	\$500.00
Application Reissue Fine (More than 90-days but less than 180-days of license expiration date)		\$25.00 a day beyond 90-day expiration date	\$25.00 a day beyond 90-day expiration date
Annual Renewal Application Fee (7/1/23-6/30/24)		\$100.00	\$125.00
Annual Renewal Application Fee (7/1/24)		\$100.00	\$250.00
Annual Art Gallery Fee		\$100.00	\$0.00
Retail License Fees		Local Fees	State Fees
Art		\$41.25	\$308.75
Beer & Wine		\$48.75	\$351.25
Brew Pub		\$75.00	\$750.00
Club		\$41.25	\$308.75
Distillery Pub		\$75.00	\$750.00
Hotel & Restaurant		\$75.00	\$500.00
Hotel Restaurant with one Optional Premises		\$75.00	\$600.00
Each Additional OP License			\$100.00
Liquor-Licensed Drugstore		\$22.50	\$227.50
Retail Liquor Store		\$22.50	\$227.50
Tavern		\$75.00	\$500.00
Fermented Malt Beverage On Premises		\$3.75	\$96.25
Fermented Malt Beverage and Wine		\$3.75	\$96.25
Fermented Malt Beverage On/Off Premises		\$3.75	\$96.25
Local & State Issued Permit Fees			
Special Event Permit		Local Fees	State Fees
Malt, Vinous & Spirituous Liquor		\$100.00	\$25.00/day
Fermented Malt Beverage (3.2% Beer)		\$100.00	\$10.00/day
(State Fees for SEP are waived if the application is a approved by Local Licensing Authority.)			

POLICE SERVICE FEES

Page 8

Fees

Sex Offender Registration			\$20.00
VIN Verifications	per verification		\$10.00
Certified VIN Inspection	per inspection		\$50.00
NSF Fee	per occurrence		\$25.00
Court Costs and Surcharges		Effective: 11 18 2021	
<i>In addition to fines for any violation, the Court may assess the following costs and fees as applicable:</i>			Fees
Court Costs			\$25.00
Traffic Calming Surcharge on fines under \$50.00			\$15.00
Traffic Calming Surcharge on fines \$50.00 and above			\$30.00
Show Cause Order			\$25.00
Deferred Sentence/Prosecution			\$50.00
Payment plan/SOE			\$25.00
Seal records request			\$65.00
Jury			\$25.00
Warrant			\$50.00
Default			\$25.00
Warning letter (FTA/FTC)			\$25.00
Trial Transcript	minimum deposit		\$200.00
Copies of recordings	per CD or audio file		\$35.00
Certified copy of any Municipal Court Criminal Justice Record			\$15.00
Municipal Court Criminal Justice Records Act Requests	includes search, retrieval and copy/download of up to 10 pages of records		\$10.00
	per page thereafter		\$0.10
Any search and retrieval requiring redaction or more than 15 minutes	per hour, deposit for estimated amount paid prior to search		\$45.00

Fee Schedule for Criminal Justice Records Retrieval				Page 9
Fees are non-refundable.				
Victims of crimes have a right to receive the initial police report(s) at no charge but are subject to fees for any subsequent police reports resulting from further investigation after the initial report(s). This does not include evidence, body worn camera footage, and 911 recordings. All parties are subject to fees for these items. Fees are due before the reports may be released.				
Acceptable methods of payment: Cash, Money Order, Check or Credit/Debit Card.				
All records requests must be accompanied by a signed Application for Release of Criminal Records form.				
Requests may be submitted in person, by mail to Eaton Police Department, 224 1st St., Eaton, CO 80615, or via email at epdreportsrequest@eatonco.org				
Item	Cost		Information	
Search & Retrieval Fee	\$4.00			
Redaction/Extended Research/Retrieval	\$11.25 per 15 minutes/\$45.00 per hour		Cumulative staff time to retrieve, redact, reproduce, and mail, email or fax records exceeding 10 minutes	
Copies	25¢		Black and white printed copy (per standard 8 ½ " x 11" page)	
Clearance Letters/Record Checks	\$10.00 in person \$10.50 by mail		1" clearance letter free Fee after is per letter	
Notary or Authentication Fee	\$5.00		Per notarized document or authentication	
Document Viewing	\$18.00 per 15 minutes/\$72.00 per hour		Per 15 minutes. Cumulative staff time	
Fax Fee	30¢ per page		Fee includes any long distance fees incurred	
Evidence Fees	Cost			
Evidence Viewing	\$40.00 per hour/½ hour minimum			
Copies	50¢ per page			
Digital Evidence (Non BWC)	\$15.00 per disc			
Body Worn Camera Footage Fees	Cost			
Initial Research Fee	\$20.00 per hour, one hour minimum			
Redaction Fee	\$45.00 per hour, per recording (not per incident)			
8GB Thumb Drive	\$8.00 per thumb drive (only if NO access to email)			
Mailing Fee	Actual Cost			

Updated: 11/18/21 & 1/1/22 & 2/17/22 & 4/21/22 & 6/16/22 & 8/1/22 & 12/8/22 for 1/1/23 & 4/20/23 & 5/1/2023 & **1/1/2024**

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-18

**RESOLUTION AMENDING THE 2023 BUDGET AND MAKING
SUPPLEMENTAL APPROPRIATIONS TO DEFRAY EXPENSES
IN EXCESS OF AMOUNTS BUDGETED**

WHEREAS, the Town of Eaton, Colorado is a municipal corporation duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, the Town Board of Trustees ("Town Board") constitutes the legislative body of the Town with authority to set the policies of the Town; and

WHEREAS, the Town Board adopted a budget for the 2023 calendar year; and

WHEREAS, the budget for the Sanitation Fund exceeded the allocated amount due to payments to contractors costs that were not reasonably foreseeable or anticipated at the time of adoption of the budget for the 2023 calendar year; and

WHEREAS, the budget for the Irrigation Fund exceeded the allocated amount due to professional services costs that were not reasonably foreseeable or anticipated at the time of adoption of the budget for the 2023 calendar year; and

WHEREAS, funds to cover the unanticipated expenditures existed in the *Sanitation Fund* and *Irrigation Fund* in the form of unappropriated or unrestricted surpluses; and

WHEREAS, due to the unanticipated expenditures that were not reasonably foreseeable or anticipated at the time of the adoption of the budget, the Town Administrator submitted an amended 2023 budget to the Town Board for consideration; and

WHEREAS, the amended 2023 budget was prepared to comply with all lawful requirements of Colorado law, including but not limited to, those required under Article X, Section 20 of the Colorado Constitution; and

WHEREAS, Section 29-1-109, C.R.S., authorizes the Town Board to approve supplemental appropriations subsequent to the adoption of the annual budget; and

WHEREAS, upon due and proper notice, published in accordance with the law, said amended budget having been open for inspection, a public hearing was held on December 14, 2023, and interested taxpayers were given the opportunity to file or register any objections to said amended budget; and

WHEREAS, the Town Board desires to amend the budget for the 2023 calendar year to reflect payment for the unforeseen and unanticipated expenditures.

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

Section 1: The Town of Eaton's budget for the 2023 calendar year shall be amended to reflect a supplemental appropriation in the Sanitation Fund from \$582,172 to \$640,772 representing an increase in the "Payments to Contractor line item from \$508,872 to \$567,472.

Section 2: The Town of Eaton's budget for the 2023 calendar year shall be amended to reflect a supplemental appropriation in the Irrigation Fund from \$174,390 to \$238,390 representing an increase in the "Professional Services line item" from \$36,000 to \$100,000.

PASSED, SIGNED, APPROVED, AND ADOPTED this 14th day of December, 2023.

TOWN OF EATON, COLORADO

ATTEST:

By: _____
Margaret Jane Winter, Town Clerk

By: _____
Scott E. Moser, Mayor

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-19

**RESOLUTION ADOPTING A BUDGET FOR THE TOWN OF EATON,
COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF
JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024**

WHEREAS, the Town of Eaton, Colorado (the “Town”) is a municipal corporation duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, the Town Board of Trustees (“Town Board”) constitutes the legislative body of the Town with authority to set the policies of the Town; and

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

WHEREAS, the Town Administrator submitted a proposed budget to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget having been open for inspection by the public at Town Hall, a public hearing was held on December 14, 2023, and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, the budget has been prepared to comply with all lawful requirements of Colorado law, including but not limited to, those required under Article X, Section 20 of the Colorado Constitution.

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

Section 1: The estimated expenditures for each fund are as follows:

General Fund	\$ 6,578,277
Library Fund	3,395,477
Street Fund	6,593,732
Water Fund	5,521,771
Sewer Fund	1,113,784
Sanitation Fund	626,490
Irrigation Fund	138,341
Impact Fee Fund	87,000
TOTAL:	<u>\$24,054,872</u>

Section 2: The estimated revenues and fund balance reserves for each fund are as follows:

General Fund	\$5,734,588
Library Fund	2,539,307
Street Fund	4,987,855
Water Fund	3,829,796
Sewer Fund	1,057,621
Sanitation Fund	631,858
Irrigation Fund	202,400
Impact Fee Fund	55,395
TOTAL:	<u>\$19,038,820</u>

Section 3: The budget as submitted and summarized above by fund is hereby approved and adopted as the budget of the Town of Eaton, Colorado for the 2024 calendar year.

PASSED, SIGNED, APPROVED, AND ADOPTED this 14th day of December, 2023.

TOWN OF EATON, COLORADO

ATTEST:

By: _____
Margaret Jane Winter, Town Clerk

By: _____
Scott E. Moser, Mayor

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-20

**RESOLUTION APPROPRIATING SUMS OF
MONEY FOR THE 2024 CALENDAR YEAR**

WHEREAS, the Town of Eaton, Colorado (the “Town”) is a municipal corporation duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, the Town Board of Trustees (“Town Board”) constitutes the legislative body of the Town with authority to set the policies of the Town; and

WHEREAS, the Town Board adopted a budget in accordance with Colorado law for the 2024 calendar year (“2024 Budget”); and

WHEREAS, the Town Board made provision for revenue in an amount equal to or greater than the total proposed expenditures set forth in the 2024 Budget; and

WHEREAS, Colorado law requires that the Town make appropriations for the 2024 calendar year.

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

1. The amounts appropriated for the several offices, departments, boards, commissions and other spending agencies shall be as set forth in the 2024 Budget; and
2. The revenue of the Town, as estimated in the 2024 Budget and as provided for by the tax levy and other revenue, shall be allocated in the amounts and according to the funds specified in the 2024 Budget.

PASSED, SIGNED, APPROVED, AND ADOPTED this 14th day of December, 2023.

TOWN OF EATON, COLORADO

ATTEST:

By: _____
Margaret Jane Winter, Town Clerk

By: _____
Scott E. Moser, Mayor

TOWN OF EATON, COLORADO
RESOLUTION NO. 2023-21

**RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE
2024 CALENDAR YEAR TO HELP DEFRAY THE COSTS OF
GOVERNMENT FOR THE TOWN OF EATON, COLORADO**

WHEREAS, the Town of Eaton, Colorado (the “Town”) is a municipal corporation duly organized and existing under the Constitution and laws of the State of Colorado; and

WHEREAS, the Town Board of Trustees (“Town Board”) constitutes the legislative body of the Town with authority to set the policies of the Town; and

WHEREAS, the Town Board adopted a budget in accordance with Colorado law for the 2024 calendar year; and

WHEREAS, the amount of money necessary to balance the budget for the general operation expenses for the 2024 calendar year from property tax revenue is \$494,080; and

WHEREAS, as of the date hereof, the estimated 2024 valuation for assessment for the Town as preliminarily certified by the Weld County Assessor is \$104,324,150.00.

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

Section 1. For the purpose of meeting all general operation expenses during the 2024 budget year, there is hereby levied a tax of 4.736 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the 2024 calendar year.

Section 2. The Town Finance Director is hereby authorized and directed to certify to the Weld County Board of County Commissioners the mill levies for the Town as herein above determined and set forth, but as recalculated as needed upon receipt of the final certification of valuation from the Weld County Assessor in order to comply with any applicable revenue and other budgetary limits.

PASSED, SIGNED, APPROVED, AND ADOPTED this 14th day of December, 2023.

TOWN OF EATON, COLORADO

ATTEST:

By: _____
Margaret Jane Winter, Town Clerk

By: _____
Scott E. Moser, Mayor