

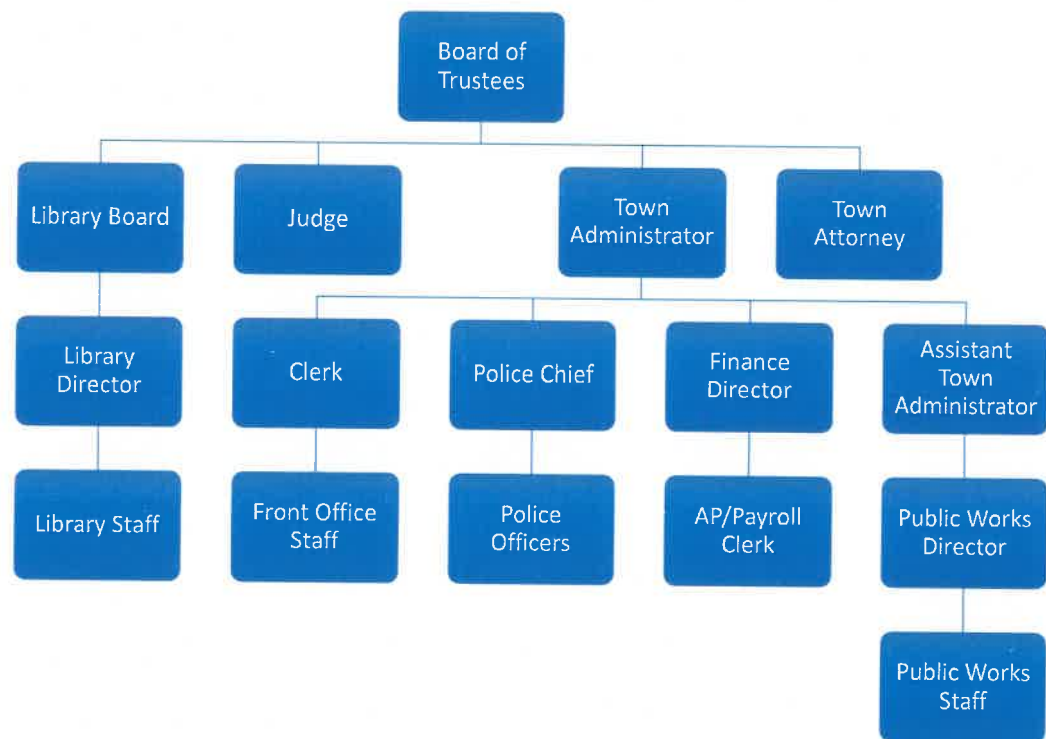


# 2023 BUDGET

December 8, 2022



# Organizational Chart





# All Funds 2022 Projections

Fund	1/1/2022 Balance	Revenue	Expenditures	Net	12/31/2022 Balance
General	4,645,943	4,759,437	4,961,079	(\$201,642)	\$4,444,301
Library	4,424,317	1,182,621	933,745	\$248,876	\$4,673,192
Street	3,327,704	2,823,271	4,434,079	(\$1,610,808)	\$1,716,897
Water	3,885,892	2,490,624	2,655,222	(\$164,598)	\$3,721,293
Sewer	1,760,453	841,151	1,371,411	(\$530,260)	\$1,230,192
Sanitation	158,857	563,002	612,298	(\$49,296)	\$109,561
Irrigation	338,730	148,000	294,891	(\$146,891)	\$191,839
<u>Impact Fee</u>	<u>918,835</u>	<u>55,231</u>	<u>187,003</u>	<u>(\$131,772)</u>	<u>\$787,063</u>
<b>Total</b>	<b>19,460,730</b>	<b>12,863,337</b>	<b>15,449,728</b>	<b>(\$2,586,391)</b>	<b>\$16,874,339</b>

# All Funds Summary



Projected Fund  
Balance  
January 1, 2023  
\$16,874,339

Budgeted Expenditures  
\$17,775,876



Budgeted Revenue  
\$13,426,537

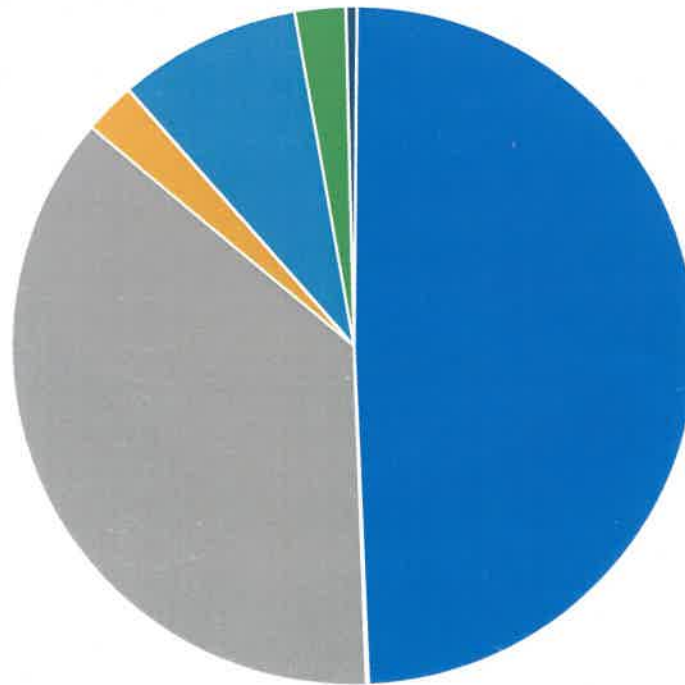
Projected Fund  
Balance  
December 31, 2023  
\$12,525,000

Spending  
\$4,349,338  
In Reserves

# All Fund Revenue



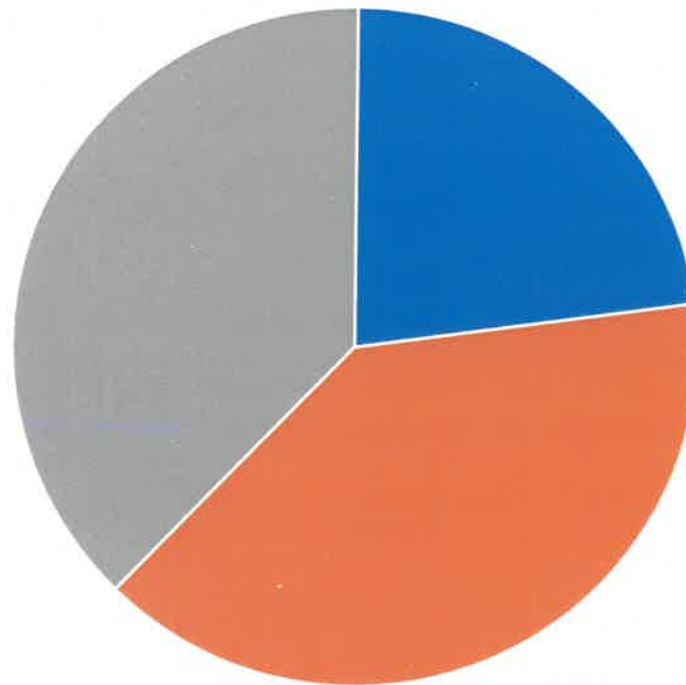
- Taxes, 49%
- Licenses & Permits, .1%
- Charges for Services, 37%
- Fines, 2%
- Grants, 9%
- Miscellaneous, 2%
- Intergovernmental, 1%



# All Fund Expenditures



- Employees, 23%
- Operating, 40%
- Capital, 43%



# All Funds 2023 Summary



Fund	1/1/2023 Balance	Revenue	Expenditures	Net	12/31/2023 Balance
General	4,444,301	4,277,387	5,261,365	(\$983,978)	\$3,460,322
Library	4,673,192	2,001,009	2,210,924	(\$209,915)	\$4,463,277
Street	1,716,897	2,733,509	3,435,424	(\$701,916)	\$1,014,981
Water	3,721,293	2,667,825	4,317,226	(\$1,649,401)	\$2,071,893
Sewer	1,230,192	923,954	1,634,374	(\$710,420)	\$519,773
Sanitation	109,561	597,777	582,172	\$15,605	\$125,166
Irrigation	191,839	168,000	174,390	(\$6,390)	\$185,449
<u>Impact Fee</u>	<u>787,063</u>	<u>57,076</u>	<u>160,000</u>	<u>(\$102,924)</u>	<u>\$684,139</u>
<b>Total</b>	<b>16,874,339</b>	<b>13,426,537</b>	<b>17,775,876</b>	<b>(\$4,349,339)</b>	<b>\$12,525,000</b>

# General Fund



Projected Fund  
Balance  
January 1, 2023  
\$4,444,301

Budgeted Expenditures  
\$5,261,365



Budgeted Revenue  
\$4,277,387

Projected Fund  
Balance  
December 31, 2023  
\$3,460,322

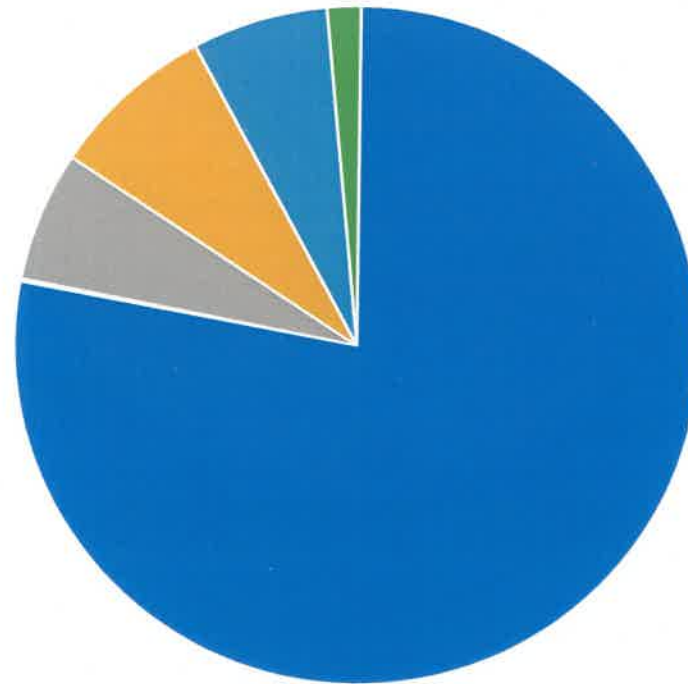
Spending  
\$983,978  
In Reserves



# General Fund Revenue



- Taxes, 78%
- Licenses & Permits, .1%
- Charges for Services, 6%
- Fines, 8%
- Miscellaneous, 6%
- Intergovernmental, 2%



# General Fund Revenue



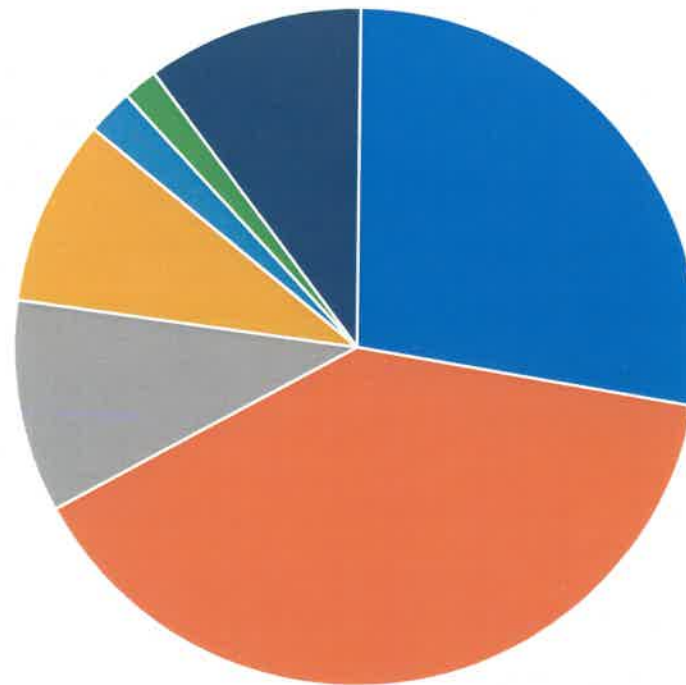
- The Town continues to see increasing sales tax revenue.
- 2022 Sales tax projections assume flat revenue in November and December
  - 12.5% increase from 2021
- 2023 sales tax projections assume a 3% increase from the 2022 estimate
  - There are a lot of unknowns about the future economy so staff is recommending a conservative sales tax estimate in 2023



# General Fund Expenditures by Department



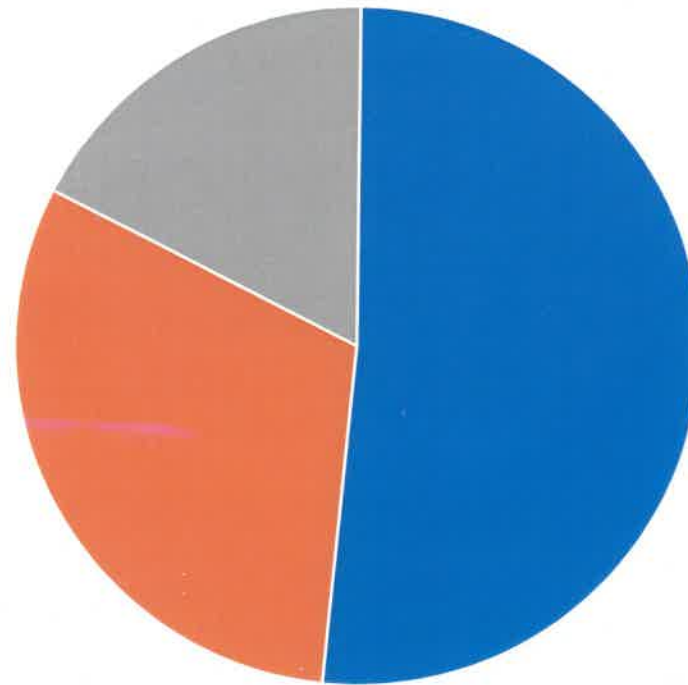
- Administration, 27%
- Police, 40%
- Cemetery, 10%
- Parks, 9%
- Buildings, 2%
- Miscellaneous, 2%
- Planning and Development, 10%





# General Fund Expenditures

- Employees, 52%
- Operating, 31%
- Capital, 17%





# General Fund Reserve Spending

- Spending \$983,978 in reserves
- \$926,450 is budgeted for capital
  - Cemetery Expansion
  - Stop light @ Hwy 85 and Colorado Pkwy (may not be triggered in 2023)
  - Two police vehicles
  - Parks vehicle
- Parks Master Plan



# Budget Requests Deferred

- Cemetery equipment replacement
- Parks equipment replacement
- City Park irrigation upgrade



# Library Fund



Projected Fund  
Balance  
January 1, 2023  
\$4,673,192

Budgeted Expenditures  
\$2,210,924



Budgeted Revenue  
\$2,001,009

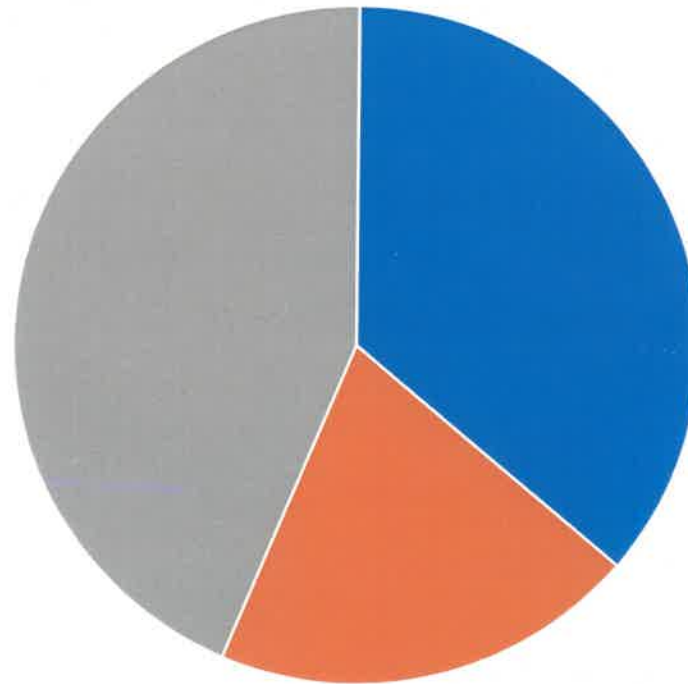
Projected Fund  
Balance  
December 31, 2023  
\$4,463,277

Spending  
\$209,915  
In Reserves

# Library Fund Expenditures



- Employees, 36%
- Operating, 20%
- Capital, 44%





# Library Revenue and Expenditures



- Revenue
  - Library Revenue is 99% property taxes collected from the High Plains District Mill Levy
- Expenditures
  - Added Assistant Library Director
  - Capital Expenditures
    - Art mural, generator, ADA improvements, bathroom remodel, book mobile, kiosk, outdoor children's area, basement repair and remodel



# Street Fund



Projected Fund  
Balance  
January 1, 2023  
\$1,716,897

Budgeted Expenditures  
\$3,435,424



Budgeted Revenue  
\$2,733,509

Projected Fund  
Balance  
December 31, 2023  
\$1,014,981

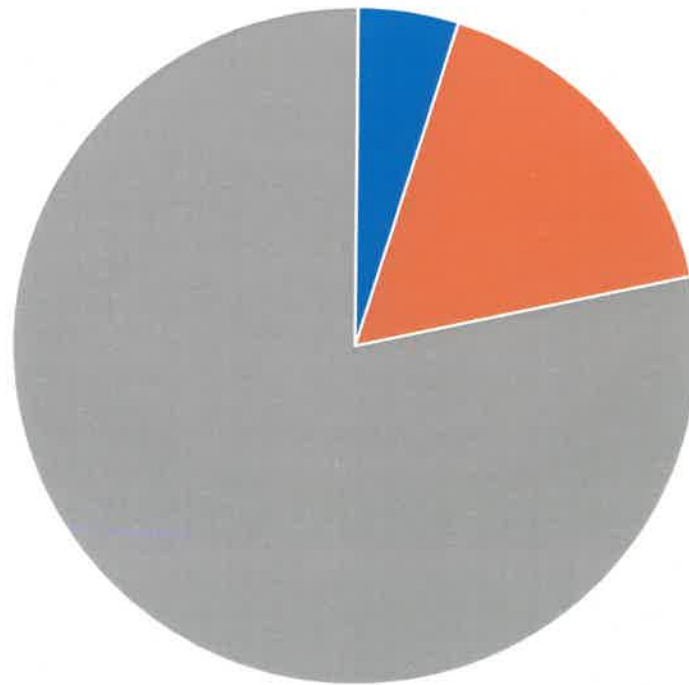
Spending  
\$701,916  
In Reserves



# Street Fund Expenditures



- Employees, 5%
- Operating, 17%
- Capital, 78%



# Street Revenue and Expenditures



- Revenue in 2023 is 56.2% taxes and 43.8% grant
  - Sales tax assumptions are the same as the general fund
  - \$1,150,000 grant from CDOT for 1<sup>st</sup> St redevelopment
- Expenditures
  - Engineering and construction for 1<sup>st</sup> St
  - Local contribution to RAB at 74/33
  - Drainage at Elm and Collins
  - 3<sup>rd</sup> Ave/Boyd Lateral crossing replacement
  - \$500,000 for road repair and maintenance



# Water Fund



Projected Fund  
Balance  
January 1, 2023  
\$3,721,293

Budgeted Expenditures  
\$4,317,226



Budgeted Revenue  
\$2,667,825

Projected Fund  
Balance  
December 31, 2023  
\$2,071,893

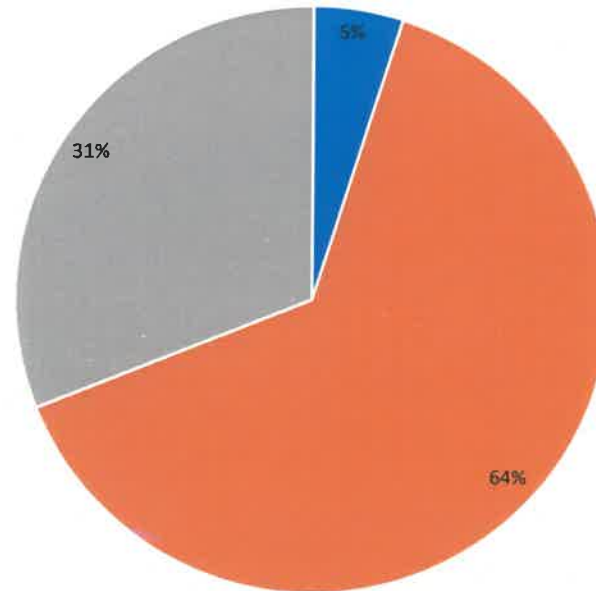
Spending  
\$1,649,401  
In Reserves



# Water Fund Expenditures



- Employees, 4%
- Operating, 66%
- Capital, 30%





# Water Revenue and Expenditures

- Revenue
  - Proposed 10% rate increase
- Expenditures
  - Rate Study split between water/sewer/irrigation
  - PIF purchases from NWCWD (if moratorium lifts)
  - NISP
  - Emergency power backup for Hawkstone booster pump
  - Replace indoor water meters
  - Water line replacement
  - Town master meter



# Sewer Fund



Projected Fund  
Balance  
January 1, 2023  
\$1,230,192

Budgeted Expenditures  
\$1,634,374



Budgeted Revenue  
\$923,954

Projected Fund  
Balance  
December 31, 2023  
\$519,773

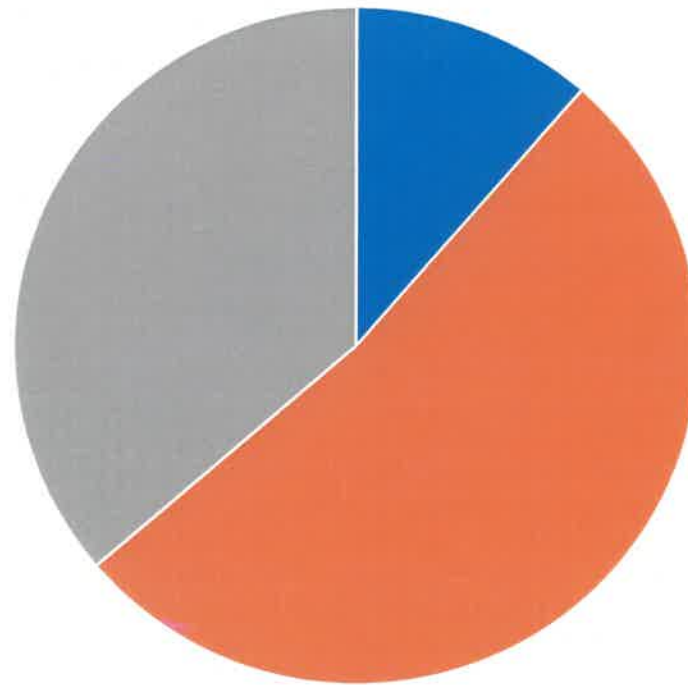
Spending  
\$710,420  
In Reserves





# Sewer Fund Expenditures

- Employees, 12%
- Operating, 52%
- Capital, 36%



# Sewer Revenue and Expenditures



- Revenue
  - Proposed 10% rate increase
- Expenditures
  - Share of rate study
  - Will begin to camera all collection lines that are jetted annually
  - Fork lift to unload polymer
  - Dewatering system
  - Back up generator



# Sanitation Fund



Projected Fund  
Balance  
January 1, 2023  
\$109,561

Budgeted Expenditures  
\$582,172



Budgeted Revenue  
\$597,777

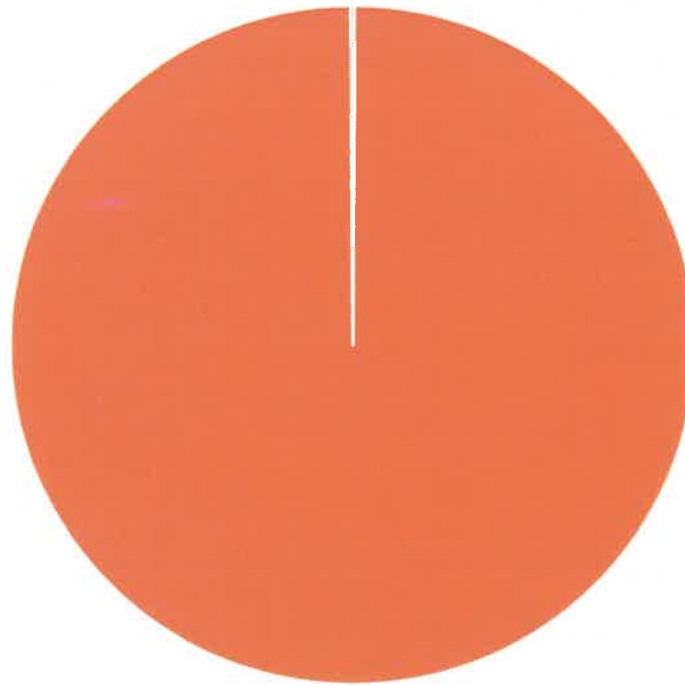
Projected Fund  
Balance  
December 31, 2023  
\$125,166

Adding  
\$15,605  
To Reserves

# Sanitation Fund



- Operating, 99%
- Capital, 1%



# Sanitation Revenue and Expenditures



- Revenue

- \$1 increase in admin fee to cover rising administrative costs, spring clean up, and leaf pickup.

- Expenses

- Payments to WM include a 3% increase but the Town is still in negotiations with WM regarding a possible fuel surcharge or the like that will come before the Board of Trustees for approval and may require a budget amendment



# Irrigation Fund



Projected Fund  
Balance  
January 1, 2023  
\$191,839

Budgeted Expenditures  
\$174,390



Budgeted Revenue  
\$168,000

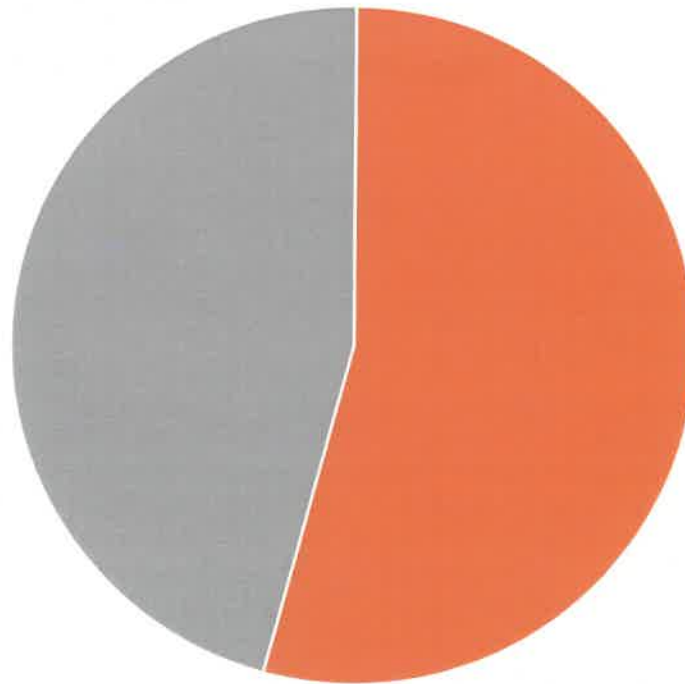
Projected Fund  
Balance  
December 31, 2023  
\$185,449

Spending  
\$6,390  
In Reserves



# Irrigation Fund Expenditures

- Operating, 54%
- Capital, 46%



# Irrigation Revenue and Expenses



- Revenue
  - Proposed 5% rate increase
- Expenses
  - Share of rate study
  - Enclose Governor's Ranch pump in stick built building





# Special Revenue Fund



Projected Fund  
Balance  
January 1, 2023  
\$787,063

Budgeted Expenditures  
\$160,000



Budgeted Revenue  
\$57,076

Projected Fund  
Balance  
December 31, 2023  
\$684,139

Spending  
\$102,924  
In Reserves

# Special Revenue Fund



- Revenue
  - Fees and use tax paid on building permits
- Expenditures
  - Aspen Meadows Open Space
  - Impact Fee Study



# Eaton Housing Authority



Projected Fund  
Balance  
January 1, 2023  
\$803,664

Budgeted Expenditures  
\$591,717



Budgeted Revenue  
\$536,250

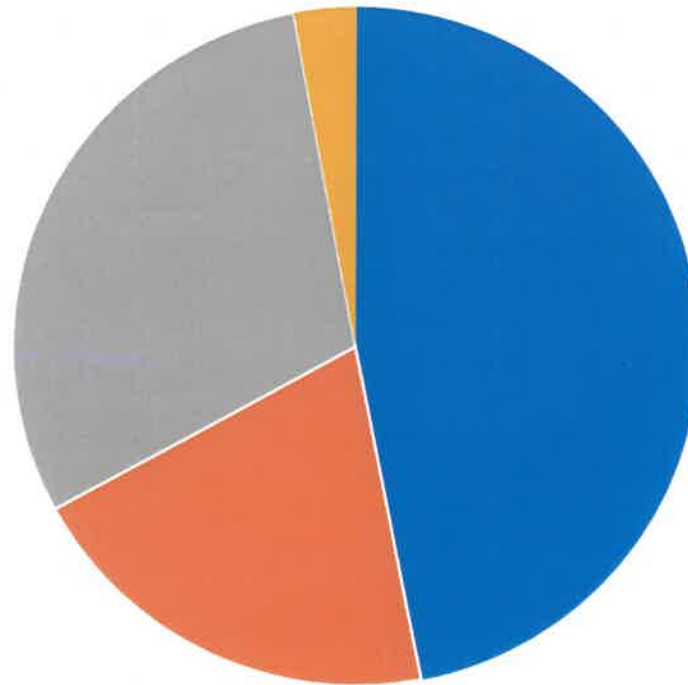
Projected Fund  
Balance  
December 31, 2023  
\$748,196

Spending  
\$55,468  
In Reserves

# EHA Expenditures



- O & M, 47%
- Utility, 20%
- Administrative, 30%
- Insurance, 3%



**TOWN OF EATON, COLORADO**  
**RESOLUTION NO. 2022-32**

**RESOLUTION ADOPTING A BUDGET FOR THE TOWN OF EATON,  
COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF  
JANUARY, 2023 AND ENDING ON THE LAST DAY OF DECEMBER, 2023**

**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 8, 2022, 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	\$5,261,366
Library Fund	2,210,924
Street Fund	3,435,424
Water Fund	4,317,225
Sewer Fund	1,634,374
Sanitation Fund	582,172
Irrigation Fund	174,390
Impact Fee Fund	160,000
<hr/>	
TOTAL:	\$17,775,875

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

General Fund	\$4,277,387
Library Fund	2,001,009
Street Fund	2,733,509
Water Fund	2,667,825
Sewer Fund	923,954
Sanitation Fund	597,777
Irrigation Fund	168,000
Impact Fee Fund	57,076
TOTAL: \$13,426,537	

**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 2023 calendar year.

PASSED, SIGNED, APPROVED, AND ADOPTED this 8th day of December, 2022.

**TOWN OF EATON, COLORADO**

**ATTEST:**

By: Margaret Jane Winter  
Margaret Jane Winter, Town Clerk

By: Scott E. Moser  
Scott E. Moser, Mayor

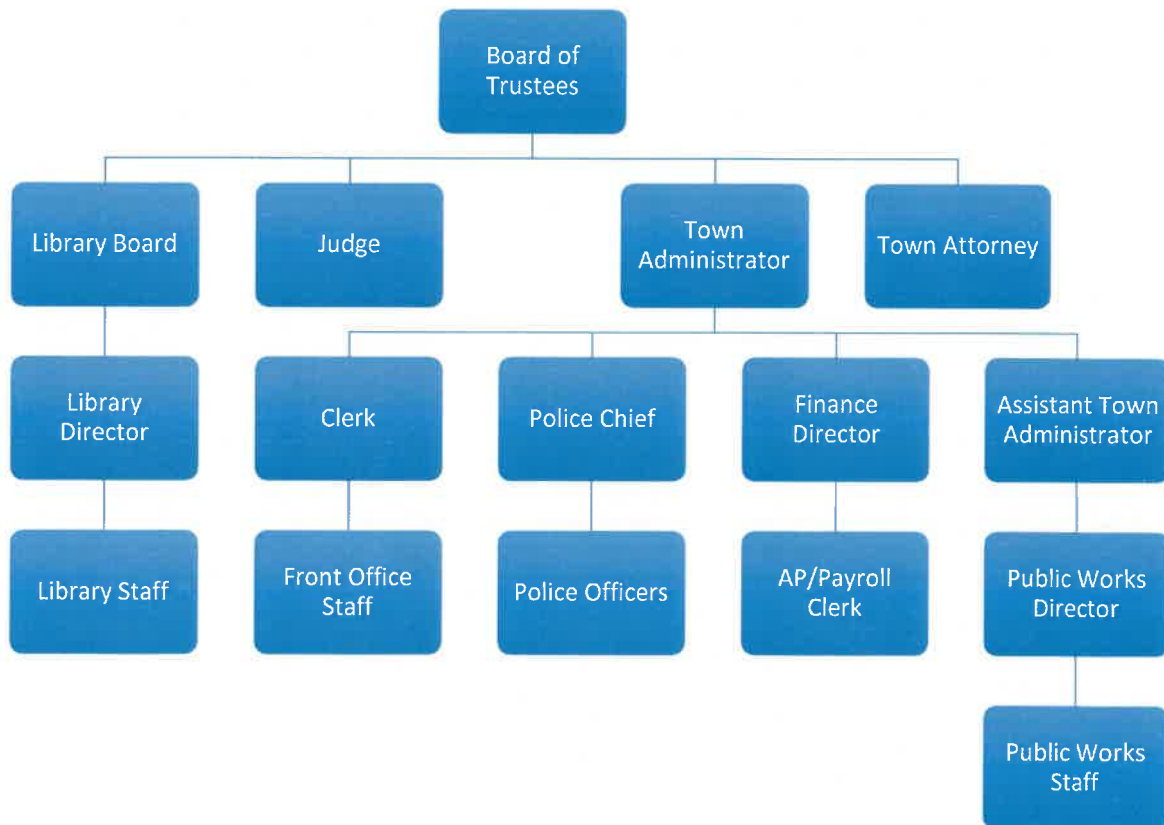




## 2023 Budget Highlights

### INTRODUCTION AND OVERVIEW

The Town of Eaton was Incorporated in 1892. Eaton is located conveniently near Fort Collins and Greeley, but what residents love most about their hometown is the sense of community and hospitality. The Town currently has an Interim Town Administrator going into 2023, Wesley LaVanchy, who was hired by the Board of Trustees.



## **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 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 specific activities in accordance with special regulations, restrictions, or limitations. The Town uses fund accounting to ensure we are in compliance with legal requirements by the state and our policies.

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



## 2023 FINANCIAL SUMMARIES

	BUDGET REVENUES	BUDGET EXPENDITURES	ENDING FUND BALANCES
GENERAL FUND	\$4,277,387	\$5,261,366	3,460,322
LIBRARY	2,001,009	2,210,924	4,463,277
STREETS/ TRANSPORTATION	2,733,509	3,435,424	1,014,981
WATER	2,667,825	4,317,225	2,071,893
SEWER	923,954	1,634,374	519,773
SANITATION	597,777	582,172	125,166
IRRIGATION	168,000	174,390	185,449
IMPACT FEE	57,076	160,000	684,139
EATON HOUSING AUTHORITY	536,250	591,717	748,196

## DEBT

### Water Bond Debt Service

Annual payment in 2023 = \$170,757.20

Number of years = 1

Amount remaining = \$170,757.20

### Sewer Bond Debt Service

Annual payment in 2023 = \$314,163.50

Number of years = 5

Amount Remaining = \$1,572,335.87

## DEPARTMENTAL INFO

Sales tax received in 2022 was more than budgeted, the town expects the final sales tax amount to be \$3,665,000. We are budgeting the sales tax rates increase by 3% for 2023. For 2023 the town is budgeting \$3,774,495 for sales tax revenues

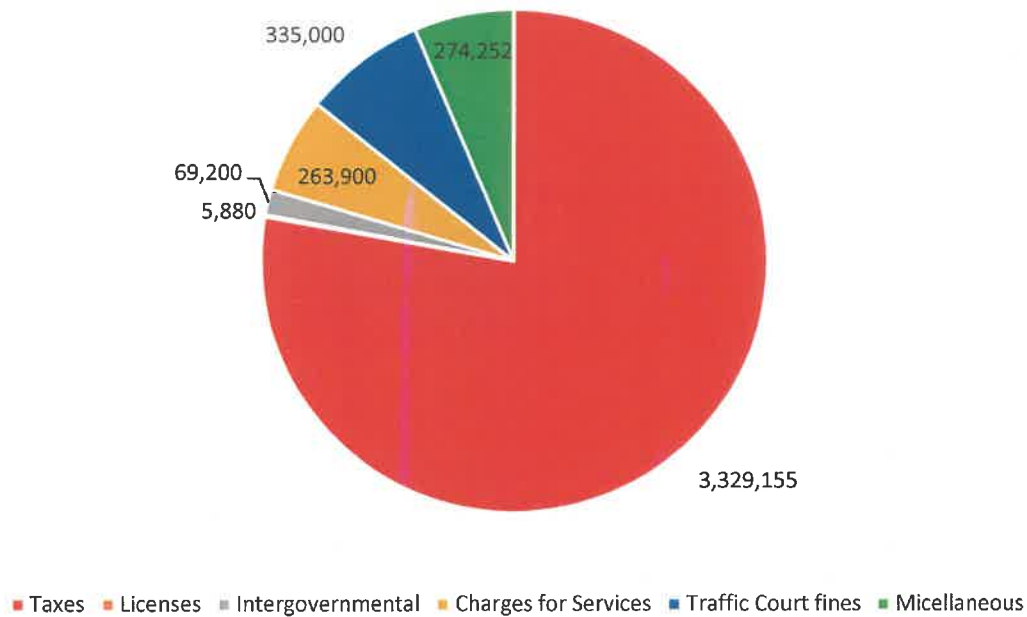
with \$1,138,150 going to the street fund. The split for sales tax between the General fund and Street fund is a 70%/30% split.

## GENERAL FUND

### Revenue

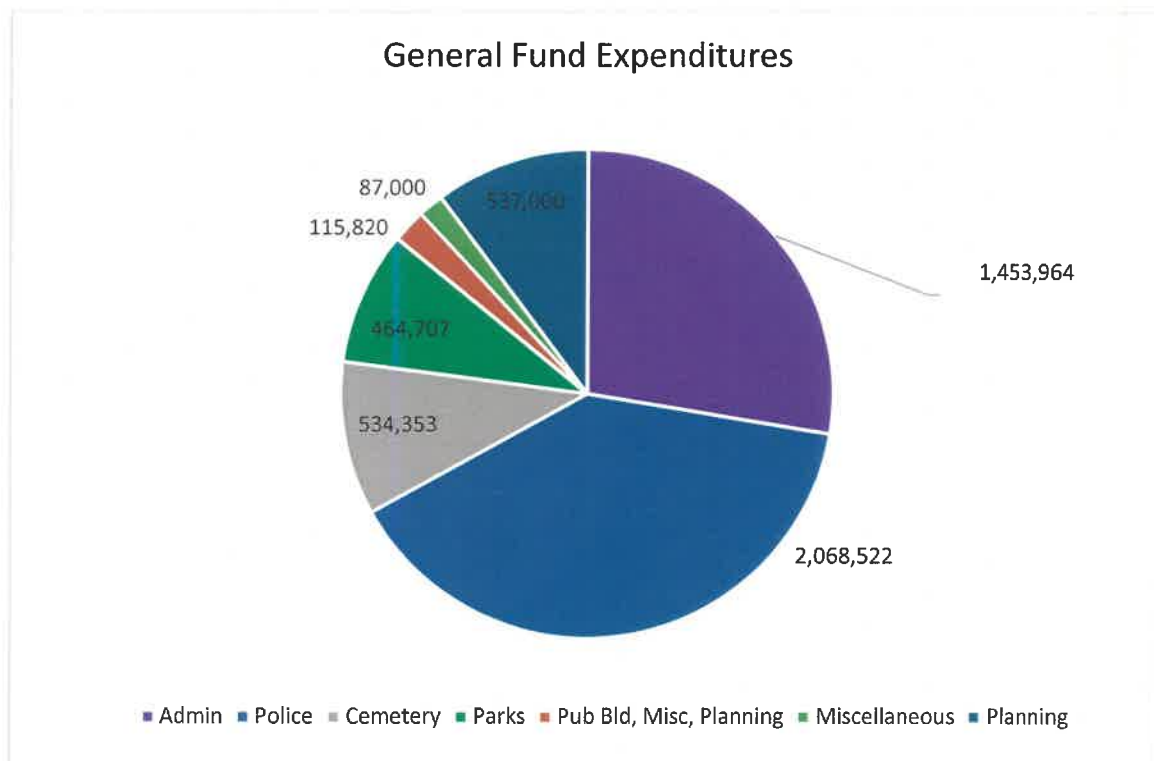
Property Tax: The preliminary assessed value for 2022 is \$85,306,360 which is an increase from the prior year. When applying the town's mill levy of 5.658% our projected property tax revenue is \$482,663 for 2023.

General Fund Revenue



## Expenditures

- 1) Personnel: New positions have been added in the 2023 budget; Public Works Director and a part-time police position. Compensation study was completed in 2022, The Town chose a two year implementation of the study to bring employee compensation in line with market by 2024.
- 2) Administration: due to rising costs from industries, 3 new positions were added in 2022 and a restructure of costs into the admin fund, there is a significant increase in the cost from the 2022 budget.
- 3) Police: Capital equipment purchases.
- 4) Cemetery: The town has budgeted \$290,000 for cemetery improvements for expansion.
- 5) Parks Capital Improvements: The Town plans to do a parks master plan to address growth, play ground equipment and utilizing park space.
- 6) Planning & Dev: Money was received for the roundabout into the General fund in 2021 and transferred to the Street fund for the construction in 2022. In 2023 there is a place holder for a street light but more likely this will be constructed in 2024.



## **LIBRARY**

High Plains Library District projected property tax revenue for 2023 is \$2,000,009, equaling an additional \$852,000 over 2022 budgeted revenue. The Library Board recommends allocating these additional funds in three key areas: capital improvements, community outreach and engagement, and expansion of library services in step with the growing Eaton community. Also included in this budget are estimated inflationary increases projected at 12% for operating expenses and supplies, 5% for professional services, and 8% for general inflation.

### **A. NEW SERVICES AND PROGRAMS**

- Acquisition of Equipment: \$10,000 to build and install two storywalks in Eaton and the Great Western Trail
- Contract Services: Web services \$1,500, HR services \$15,000, Technology services \$10,000
- Community Engagement: \$15,000 to support service projects, events, and supplies for community partners
- Summer Reading Program: \$10,000 to build literacy and incentivize reading for all ages over the summer
- Insurance: \$2,000 increase for outreach vehicle insurance
- Repairs and Maintenance: \$1,500 increase for outreach vehicle upkeep
- Benefits: \$6,000 for a wellness and prevention incentive for staff

### **B. EXPANSION OF EXISTING SERVICES AND PROGRAMS**

- Library Programs: \$28,200 increase to expand youth programming, author visits, and workshops
- Gifts and Expenses: \$900 increase to account for new FTE
- Professional Development: \$10,550 increase for expanded trustee and staff training
- Staff Salaries: 6% combined merit and cost of living increase for staff
- Mileage: \$500 increase for an outreach vehicle

### **C. CAPITAL IMPROVEMENT PROJECTS**

- Generator: \$125,700 for installation and annual maintenance of a gas-powered generator to provide back-up electrical power in case of outages
- Basement Repair and Remodel: \$100,000 to repair water damage and update basement
- ADA Improvements: \$200,000 to update building facilities to meet ADA requirements
- Bathroom Remodel: \$65,400 to update public restrooms
- Outreach Vehicle: \$300,000 purchase outreach bookmobile to provide library services at schools, parks, fairs, homebound seniors and other locations
- Book Kiosk: \$40,000 install kiosk at Galeton location to provide check-out and return of library materials
- Art Mural: \$10,000 for selection and installation of a children's mural in the storytime room
- Outdoor Children's Area: \$62,400 to build and outdoor educational space for family programming, storytimes, meals and recreation

## **STREETS/TRANSPORTATION FUND**

### **Revenue**

- Grant money from the state for 1<sup>st</sup> Street scape project is included in revenue.

### **Expenditures**

- Capital projects; Street repairs, valley pans and storm sewer.
- 1<sup>st</sup> Street scape project \$2,000,000.

## **WATER FUND**

### **Revenue**

- In 2023 we are continuing with the recommended rate increase of 10% provided by Stantec. A rate study is included in expenditures.

### **Expenditures**

- Continuing in NISP (Northern Integrated Supply Project).

- Repairs and Maintenance
- North Weld County Water
- 2023 is the last year for bond payments
- Budgeting \$736,000 for capital projects in 2023.

## **SEWER**

### **Revenue**

- In 2023 we are implementing rate increase of 10%. A rate study is included in expenditures.

### **Expenditures**

- Increasing repairs and maintenance.
- Budgeting capital projects \$462,500 and capital equipment \$130,000.

## **OTHER**

There is a \$4 admin fee included in revenue for Sanitation. Irrigation the rates are increasing by a \$1.00. Budgeting under Impact Fee fund an impact fee study under expenditures.

## 2023 BUDGET SUMMARY

	Jan-01			
<u>FUND</u>	<u>BALANCE</u>	<u>BUDGET REVENUES</u>	<u>BUDGET EXPENDITURES</u>	<u>RESERVES</u>
GENERAL	\$4,444,301	\$4,277,387	\$5,261,365	\$3,460,322
LIBRARY	\$4,673,192	2,001,009	2,210,924	\$4,463,277
STREET	\$1,716,897	2,733,509	3,435,424	\$1,014,981
WATER	\$3,721,293	2,667,825	4,317,226	\$2,071,893
SEWER	\$1,230,192	923,954	1,634,374	\$519,773
SANITATION	\$109,561	597,777	582,172	\$125,166
IRRIGATION	\$191,839	168,000	174,390	\$185,449
IMPACT FEE	\$787,063	<u>57,076</u>	<u>160,000</u>	\$684,139
<b>TOTALS</b>	<b>\$16,874,339</b>	<b>\$13,426,537</b>	<b>\$17,775,876</b>	<b>\$12,525,000</b>

**TOWN OF EATON**  
GENERAL FUND - REVENUES

	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 Projected
<b>TAXES:</b>					
GENERAL PROPERTY TAXES	\$422,396	\$392,456	\$449,583	\$482,663	\$482,681
SALES TAX	1,968,040	\$2,275,400	2,560,000	2,636,800	2,636,800
FRANCHISE TAX - XCEL	120,279	\$128,487	132,551	120,000	105,000
FRANCHISE TAX - ATMOS	49,444	\$56,156	70,545	62,500	50,000
FRANCHISE TAX - OTHER	11,535	\$13,086	20,754	21,792	11,000
OCCUPATION TAX - CEN LINK	5,010	\$5,000	5,000	5,000	5,000
PENALTIES & INTEREST	<u>0</u>	<u>0</u>		<u>400</u>	
<b>TOTAL TAXES</b>	<b>\$2,576,704</b>	<b>\$2,870,585</b>	<b>\$3,238,433</b>	<b>\$3,329,155</b>	<b>\$3,290,481</b>
<b>LICENSES &amp; PERMITS:</b>					
LIQUOR LICENSES	\$3,314	\$1,403	\$1,000	\$1,100	\$1,100
ANIMAL LICENSES	380	\$65	440	380	380
CONTRACTOR LICENSES		\$2,350	<u>2,575</u>	<u>2,500</u>	<u>600</u>
BUSINESS LICENSES	<u>1,260</u>	<u>\$1,565</u>	<u>2,278</u>	<u>1,900</u>	<u>1,900</u>
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$4,954</b>	<b>\$5,383</b>	<b>\$6,293</b>	<b>\$5,880</b>	<b>\$3,980</b>
<b>INTERGOVERNMENTAL:</b>					
LOTTERY PROCEEDS	\$28,436	\$34,657	\$34,000	\$34,000	\$30,000
CIGARETTE TAX	8,307	\$10,395	5,200	5,200	5,200
MINERAL & SEVERANCE TAX	<u>37,914</u>	<u>0</u>	<u>230,139</u>	<u>30,000</u>	<u>30,000</u>
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$74,657</b>	<b>\$45,052</b>	<b>\$269,339</b>	<b>\$69,200</b>	<b>\$65,200</b>



2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 Projected
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#### CHARGES FOR SERVICES:

GRAVE OPENINGS	\$28,900	\$31,500	\$31,400	\$28,900	\$22,000
SALE OF CEMETERY PLOTS	36,814	\$66,651	48,562	45,000	26,500
PLANNING/DEV	<u>89,488</u>	<u>765,862</u>	<u>190,000</u>	<u>90,000</u>	<u>90,000</u>
BUILDING PERMITS	172,949	\$230,578	100,000	100,000	100,000

TOTAL CHARGES	\$328,151	\$1,094,591	\$369,962	\$263,900	\$238,500
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2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 Projected
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#### FINES:

TRAFFIC & COURT FINES	\$342,705	\$365,195.79	\$316,537	\$335,000	\$365,000
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TOTAL FINES	\$342,705	\$365,196	\$316,537	\$335,000	\$365,000
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MISCELLANEOUS INCOME	\$36,966	\$65,953	\$30,000	\$30,000	\$30,000
INTEREST ON INVESTMENTS	25,492	\$1,601	5,000	2,000	2,000
CONTRIBUTIONS & GRANTS	20,914	\$73,861	92,623	26,500	10,000
RESERVED PROCEEDS			330,000		
TRANSFERS IN - OTHER	<u>76,523</u>	\$64,750	<u>101,250</u>	<u>215,752</u>	<u>217,064</u>

TOTAL MISCELLANEOUS	\$159,895	\$206,166	\$558,873	\$274,252	\$259,064
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TOTAL CURRENT REVENUES	\$3,487,065	\$4,586,972	\$4,759,437	\$4,277,387	\$4,222,225
		\$4,522,222			

#### JANUARY 1 BALANCES:

UNRESERVED	\$2,496,826	\$2,871,302	\$2,824,411	\$2,665,630	\$3,356,513
RESERVED			\$330,000	\$330,000	
RESERVED - SHELTON FUND	<u>51,000</u>	<u>40,462</u>	<u>0</u>	<u>0</u>	<u>0</u>

TOTAL FUND BALANCES	\$2,547,826	\$2,911,764	\$3,154,411	\$2,995,630	\$3,356,513
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TOTAL AVAILABLE FUNDS	\$6,034,891	\$7,498,736	\$7,913,848	\$7,273,017	\$7,578,738
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**TOWN OF EATON**  
GENERAL FUND - ADMINISTRATION

EXPENDITURES:	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 Projected
SALARIES	287,742	341,328	464,808	636,683	662,407
MUNICIPAL JUDGE	12,510	14,300	15,600		
HR GENERALIST			84,000	45,000	50,000
EMPLOYEE BENEFITS	71,451	93,289	126,893	178,271	192,098
EMERGENCIES	46,194	71,499			
ELECTIONS	20,174	-	15,065	10,000	25,000
OFFICE SUPPLIES	9,063	12,239	20,000	21,000	22,050
COMMUNICATIONS	7,280	10,961	11,000	11,000	11,550
OFFICE EXPENSES	13,024	17,892	34,500	15,000	15,750
TRAINING & EDUCATION	4,004	4,556	10,000	15,000	15,000
TUITION REIMBURSEMENT			0	10,000	10,000
CERTIFICATIONS					
DUES AND SSCRIPTIONS					
MUNICIPAL LEAGUE DUES	2,198	2,266	5,700	10,000	10,000
PUBLICATION EXPENSES	7,380	6,591	10,000	10,000	10,000
INSURANCE	57,683	74,078	53,000	80,000	80,000
INSURANCE - WORKERS COMP					
IT			16,000	30,000	30,000
SOFTWARE	34,331	-	76,620	26,000	5,000
EMPLOYEE RECOGNITION		5,587			
/ HR	2,400		10,300	12,000	12,000
PROFESSIONAL SERVICES	77,531	78,446	120,000	90,000	94,500
LEGAL FEES	58,678	70,519	97,000	94,010	57,000
BUILDING INSPECTIONS	131,825	159,185	140,000	120,000	129,600
OFFICE EQUIPMENT	13,208	18,450	7,000	40,000	15,000
<b>TOTAL EXPENDITURES</b>	<b>\$856,675</b>	<b>\$981,185</b>	<b>\$1,317,486</b>	<b>\$1,453,964</b>	<b>\$1,446,955</b>



**TOWN OF EATON**  
GENERAL FUND - POLICE

EXPENDITURES:	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
SALARIES	755,961	892,162	1,015,155	1,212,289	1,299,334
POLICE STAFF OVERTIME		-	0	\$13,000	\$13,390
EMPLOYEE BENEFITS	174,025	193,090	263,940	318,575	320,404
COURT OPERATING SUPPLIES			10,000	19,000	19,570
COURT EQUIPMENT			1,500	0	1,500
COURT TRANSLATOR				2,000	2,000
PROSECUTOR			33,500	35,000	18,000
MUNICIPAL JUDGE				17,000	17,000
CONSULTING FEE		100		0	0
CO RESPONDER PROGRAM				11,500	11,500
OFFICE SUPPLIES	15,585	9,490	13,000	13,000	12,000
UNIFORMS			8,000	10,500	10,500
OPERATING SUPPLIES	51,716	86,161	70,000	58,500	70,608
COMMUNITY POLICING				3,000	2,000
FUEL			37,344	39,000	40,000
TELEPHONE/COMMUN	92,324	86,096	90,000	104,056	95,000
AUTOMOTIVE SERVICES	8,120	25,509	13,000	25,000	26,000
JAIL SERVICES	29	-	0	600	636
STAFF TRAINING	539	9,969	19,000	20,000	22,000
ANIMAL SHELTER	0	174	300	1,500	1,590
FIREARMS RANGE				5,750	7,050
TASER/AXON				26,252	26,252
OFFICE EQUIPMENT	5,883	5,520	5,000	5,500	5,300
EQUIPMENT - OTHER	<u>110,508</u>	<u>108,172</u>	<u>176,000</u>	<u>127,500</u>	<u>127,500</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,214,690</b>	<b>\$1,416,444</b>	<b>\$1,755,739</b>	<b>\$2,068,522</b>	<b>\$2,149,134</b>



**TOWN OF EATON**  
GENERAL FUND - CEMETERY

EXPENDITURES:	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
SALARIES	\$69,739	73,269	\$72,590	\$95,806	\$98,681
SEASONAL HELP	22,965	21,308	18,766	20,300	20,909
WEEKEND BURIALS	800	450			
EMPLOYEE BENEFITS	21,867	24,374	23,753	30,188	31,093
FUEL			5,000	5,000	
OPERATING SUPPLIES	24,208	41,243	23,000	28,709	\$29,570
PROFESSIONAL SERVICES				23,000	\$23,690
UNIFORMS	367	170	650	650	700
UTILITIES	7,342	7,435	9,624	12,000	12,000
REPAIRS & MAINTENANCE	6,775	9,318	8,000	12,000	12,000
FORESTRY & NURSERY	2,150	4,000	17,500	15,000	15,000
ACQUISITION OF EQUIPMENT	8,829	18,178	5,000	1,700	20,000
CEMETERY IMPROVEMENTS	<u>0</u>	<u>18,309</u>	<u>172,000</u>	<u>290,000</u>	<u>20,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$165,041</b>	<b>\$218,054</b>	<b>\$355,883</b>	<b>\$534,353</b>	<b>\$283,643</b>



**TOWN OF EATON**  
GENERAL FUND-PARKS

EXPENDITURES:	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
MAINT SALARIES	\$119,965	137,290	\$90,644	\$107,488	\$110,713
SEASONAL WAGES	24,350	19,812	46,000	52,200	\$53,766
EMPLOYEE BENEFITS	34,099	26,571	35,527	41,519	42,764
FUEL			12,000	12,000	13,000
OPERATING SUPPLIES	62,169	76,602	100,000	105,000	108,150
TRAINING				500	500
PROFESSIONAL SERVICES				37,500	20,000
SIGNS					
UTILITIES	19,455	22,453	25,000	27,000	29,000
FORESTRY & NURSERY	0	180	10,000	15,000	17,000
EATON COMMONS WELL					
REPAIRS AND MAINTENANCE			13,000	10,000	10,300
EQUIPMENT REPAIRS AND MAINTENANCE			5,000	5,000	5,150
TRAILS				2,000	
UNIFORMS	\$927	303	1,500	\$1,500	\$1,700
ACQ OF MAINT EQUIP	24,988	70,778	65,000	48,000	50,000
PARK DEVELOPMENT	214,369	18,686	110,000	0	200,000
<b>TOTAL EXPENDITURES</b>	<b>\$500,322</b>	<b>\$372,676</b>	<b>\$513,671</b>	<b>\$464,707</b>	<b>\$662,043</b>





**TOWN OF EATON**  
GENERAL FUND - PUBLIC BUILDINGS

EXPENDITURES:	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
CUSTODIAL SERVICES	\$9,615	10,979	\$16,000	\$29,480	\$29,480
OPERATING SUPPLIES	12,822	13,684	15,000	15,770	16,000
UTILITIES	18,078	19,968	24,000	25,920	26,000
REPAIRS & MAINTENANCE	38,496	30,287	30,000	30,900	32,000
BUILDING IMP/EQUIPMENT	0	1,907	10,000	13,750	14,000
MUSEUM LEASE	10,375	-		\$0	
<b>TOTAL EXPENDITURES</b>	<b>\$89,385</b>	<b>\$76,825</b>	<b>\$95,000</b>	<b>\$115,820</b>	<b>\$117,480</b>



**TOWN OF EATON**  
**GENERAL FUND - MISCELLANEOUS**

	2020	2021	2022	2023	2024
EXPENDITURES:	ACTUALS	ACTUAL	ESTIMATE	BUDGET	PROJECTED
TREASURER'S FEES	\$4,570	\$4,254	\$6,000	\$6,000	\$7,000
ECONOMIC DEVELOPMENT	29,974	50,070	21,600	75,000	30,000
SHELTON FUND DISTRIBUTIONS	0	54,000	30,000	-	
MISCELLANEOUS	1,658	2,023	31,000	6,000	8,000
<b>TOTAL EXPENDITURES</b>	<b>\$36,203</b>	<b>\$110,347</b>	<b>\$88,600</b>	<b>\$87,000</b>	<b>\$45,000</b>

**TOWN OF EATON****GENERAL FUND - PLANNING / DEV Expenses**

	2020	2021	2022	2023	2024
EXPENDITURES:	ACTUALS	ACTUAL	ESTIMATE	BUDGET	PROJECTED
PLANNER	\$77,983	54,495	\$114,000	\$75,000	\$78,750
LEGAL FEES	7,169	9,121	35,000	14,000	14,700
ENGINEERING	26,656	26,569	35,000	33,000	34,650
PROFESSIONAL SERVICES	25,897	24,247	50,700	15,000	15,750
TRANSFER TO STREET FUND			600,000		
CAPITAL IMPROVEMENTS				400,000	
TOTAL EXPENDITURES	\$137,705	\$114,431	\$834,700	\$537,000	\$143,850



**TOWN OF EATON**  
**LIBRARY FUND - 2023 BUDGET**

	2020 ACTUALS	2021 ACTUALS	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
PROPERTY TAXES	\$1,376,623	1,505,959	1,147,754	2,000,009	2,000,000
Emergency Contributions	22,915				
FINES/MISC	1,227	543	500	500	500
ART			15,478	0	2,000
INTEREST			5,257	500	500
GRANT			3,810	0	0
DONATIONS/GIFTS		1,611	9,822	0	500
<b>TOTAL CURRENT REVENUE</b>	<b>\$1,400,765</b>	<b>\$1,508,113</b>	<b>\$1,182,621</b>	<b>\$2,001,009</b>	<b>\$2,003,500</b>
<b>JANUARY 1 BALANCE:</b>	<b>3,065,504</b>	<b>3,874,460</b>	<b>4,424,317</b>	<b>4,673,193</b>	<b>4,463,278</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$4,466,269</b>	<b>\$5,382,574</b>	<b>\$5,606,938</b>	<b>\$6,674,202</b>	<b>\$6,466,778</b>
<b>EXPENDITURES:</b>					
SALARIES	317,177	331,023	436,930	628,533	647,389
EMPLOYEE BENEFITS	60,347	52,151.0	113,602	157,133	161,847
Emergencies	2,560	42			
IT				20,000	20,600
TRANSFER TO ADMINISTRATION			14,250	31,740	\$32,692
CONTRACT SERVICES	29,707	29,566	57,000	65,000	68,250
OPERATING SUPPLIES	9,201	7,880	15,000	20,000	20,600
PUBLIC RELATIONS	4,276	2,996	10,000	11,000	11,330
POSTAGE	110	55	500	500	515
COMMUNITY ENGAGEMENT				15,000	15,450
GIFTS AND EXPENSES	1,051	-	1,000	2,500	2,575
MILEAGE REIMBURSEMENTS	433		1,400	3,500	3,605
PROFESSIONAL DEVELOPMENT	8,726	2,576	11,500	22,050	22,712
SUMMER READING PROGRAM				10,000	10,300
LIBRARY PROGRAMS	15,979	14,105	32,000	60,000	61,800
MAKERSPACE	0	14,333	22,000	18,000	18,540
INSURANCE	21,317	14,959	15,000	25,800	26,574
TELEPHONE/DSL	3,797	4,604	5,471	6,018	6,199
UTILITIES	12,041	13,366	17,000	20,000	20,600
REPAIRS & MAINTENANCE	15,620	6,341	20,000	38,500	39,655
PRINT	26,737	12,541	33,000	35,000	36,050
MEDIA	17,708	2,536	12,000	20,000	20,600
CIRCULATION	723.75				0
Art Expense special projects			31,192	10,000	10,300
PERIODICALS	4,363	4,091	4,900	5,150	5,305
ACQ OF EQUIPMENT	0	130	10,000	32,000	32,960
CAPITAL IMPROVEMENTS	<u>39,936</u>	<u>444,962</u>	<u>70,000</u>	<u>953,500</u>	<u>982,105</u>
<b>TOTAL EXPENDITURES</b>	<b>\$591,809</b>	<b>\$958,256</b>	<b>\$933,745</b>	<b>\$2,210,924</b>	<b>\$2,278,552</b>
<b>ENDING BALANCE</b>	<b>\$3,874,460</b>	<b>\$4,424,317</b>	<b>\$4,673,193</b>	<b>\$4,463,278</b>	<b>\$4,188,226</b>

**TOWN OF EATON**  
**STREET FUND - 2023 BUDGET**

	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
SALES TAX	\$843,446	975,167.79	1,105,000	1,138,150	1,138,150
"B" & "D" TAX	14,442	19,769	20,000	20,000	20,000
MOTOR VEHICLE FEES	23,348	54,620	25,000	25,000	50,000
HIGHWAY USERS TAX	164,979	199,257	185,926	185,114	185,114
COUNTY ROAD & BRIDGE	63,778	54,421	54,000	54,000	54,000
RIGHT OF WAY PERMITS				1,050	1,050
MISCELLANEOUS	135,209	50,162	110,000	50,162	50,162
Interest		0	2,223	33	
Roundabout reimbursement Weld and School		1,800,000	600,000		
GRANTS		721,122	721,122	1,260,000	
<b>TOTAL CURRENT REVENUES</b>	<b>\$1,245,202</b>	<b>\$3,874,520</b>	<b>\$2,823,271</b>	<b>\$2,733,509</b>	<b>\$1,498,476</b>
<b>JANUARY 1 BALANCE</b>	<b>748,665</b>	<b>1,007,341</b>	<b>3,327,704</b>	<b>1,716,897</b>	<b>1,014,981</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,993,867</b>	<b>\$4,881,861</b>	<b>\$6,150,976</b>	<b>\$4,450,405</b>	<b>\$2,513,457</b>
<b>EXPENDITURES:</b>					
MAINTENANCE LABOR	\$65,821	\$92,059	\$110,907	\$121,410	\$127,481
SEASONAL EMPLOYEES			\$9,800	\$10,094	\$10,599
EMPLOYEE BENEFITS	15,058	14,329	31,384	31,567	33,145
FUEL			7,000	7,000	7,350
OPERATING SUPPLIES	28,443	39,229	55,000	30,000	31,500
INSURANCE	5,252	8,683	9,288	10,128	10,635
PROFESSIONAL SERVICES	15,407	67,510	75,000	79,000	82,950
ENGINEERING FEES	11,118	280,623	40,000	200,000	45,000
PAVEMENT DATA COLLECTION			45,000		
SNOW REMOVAL (CONTRACT)		4,225	2,500	2,500	3,000
UNIFORMS	420	260	1,200	850	893
STREET LIGHTING	99,358	105,926	155,000	108,479	113,903
Vehicle maintenance			2,000		
EQUIPMENT MAINTENANCE	10,732	11,362	20,000	20,000	20,000
SIGNS	18,797	35,091	15,000	20,000	25,000
PATCHING/CRACK FILLING	107,260	101,215	50,000	100,000	105,000
STREET CAPITAL IMPROVEMENTS	468,905	775,782	210,000	572,696	421,000
ROUNDAABOUT			3,500,000		
SPECIAL PROJECTS				2,000,000	500,000
STOP LIGHTS					
EQUIPMENT ACQUISITION	75,229	5,859	35,000	31,700	75,000
SIDEWALK-VALLEY PANS	61,930	9,150	30,000	30,000	30,000
STORM SEWER	2,795	2,854	30,000	60,000	30,000
<b>TOTAL EXPENDITURES</b>	<b>\$986,525</b>	<b>\$1,554,157</b>	<b>\$4,434,079</b>	<b>\$3,435,424</b>	<b>\$1,672,455</b>
<b>ENDING BALANCE</b>	<b>\$1,007,341</b>	<b>\$3,327,704</b>	<b>\$1,716,897</b>	<b>\$1,014,981</b>	<b>\$841,003</b>

**TOWN OF EATON**  
**WATER FUND - 2023**  
**BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
METERED SALES	\$2,115,413	\$2,242,623	\$2,365,000	\$2,601,500	\$2,705,560
WATER TAP FEES	301,607	264,300	40,800	40,800	102,000
INTEREST REVENUE	161	16	4,000	125	125
GRANTS/ CONTRIBUTIONS				25,000	
MISCELLANEOUS	1,686	127,758	80,824	400	400
<b>TOTAL CURRENT REVENUES</b>	<b>\$2,418,866</b>	<b>\$2,634,697</b>	<b>\$2,490,624</b>	<b>\$2,667,825</b>	<b>\$2,808,085</b>
<b>JANUARY 1 BALANCE</b>	<b>4,359,589</b>	<b>3,416,068</b>	<b>3,885,892</b>	<b>3,721,294</b>	<b>2,071,893</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$6,778,455</b>	<b>\$6,050,765</b>	<b>\$6,376,516</b>	<b>\$6,389,119</b>	<b>\$4,879,978</b>

<b>EXPENDITURES:</b>					
SALARIES	\$62,990	\$85,524	\$168,236	\$167,184	\$172,199
EMPLOYEE BENEFITS	21,556	16,803	43,741	43,468	44,772
FUEL			5,000	5,500	5,665
IT			7,000	6,000	6,180
OFFICE SUPPLIES	2,092	2,280	4,000	4,200	4,410
OPERATING SUPPLIES	12,819	20,885	46,000	30,000	31,500
MISCELLANEOUS	3,762	59,168	3,000	7,000	7,500
PROFESSIONAL SERVICES	88,660	96,213	190,000	135,910	146,783
ENGINEERING			14,000	14,000	14,000
UNIFORMS	359	170	1,000	1,000	500
UTILITIES	15,574	17,855	17,000	17,000	18,000
REPAIRS & MAINTENANCE	76,172	120,567	20,000	175,000	175,000
INSURANCE	18,618	20,439	21,600	23,328	25,194
WATER ASSESSMENTS	84,262	84,668	90,000	134,873	141,617
NWCWD PURCHASES Plant Investments			0	264,750	285,930
NWCWD PURCHASES Water Purchases	860,952	860,200	1,062,597	1,136,979	1,250,677
WATER PURCHASES water bank			0	300,000	
LOAN EXPENSE (P&I)	184,168	186,306	184,548	170,758	0
NISP PROJECT	1,225,031	481,756	650,000	751,270	474,500
water plant Agreement with Severance, Windsor, and Loveland Fort Collins Water district				60,000	
SCADA SYSTEM	0	51,197	30,000	5,000	5,000
EQUIPMENT			10,000	42,000	20,000
CAPITAL PROJECTS	679,372	34,841	50,000	736,000	650,000
<b>TRANSFERS OUT - ADMIN</b>	<b>26,000</b>	<b>26,000</b>	<b>37,500</b>	<b>86,006</b>	<b>86,006</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,362,387</b>	<b>\$2,164,873</b>	<b>\$2,655,222</b>	<b>\$4,317,226</b>	<b>\$3,565,433</b>
<b>ENDING BALANCE</b>	<b>\$3,416,068</b>	<b>\$3,885,892</b>	<b>\$3,721,294</b>	<b>\$2,071,893</b>	<b>\$1,314,545</b>

**TOWN OF EATON**  
**SEWER FUND-2023 BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
SEWER SERVICE CHARGES	\$831,504	\$829,785	\$831,504	\$914,654	\$960,387
SEWER TAP FEES	106,130	80,959	9,000	9,000	30,000
INTEREST & MISC	991	74	647	300	300
<b>TOTAL CURRENT REVENUES</b>	<b>\$938,625</b>	<b>\$910,818</b>	<b>\$841,151</b>	<b>\$923,954</b>	<b>\$990,687</b>
 JANUARY 1 BALANCE	 1,724,730	 1,925,636	 1,760,453	 1,230,193	 519,773
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,663,355</b>	<b>\$2,836,454</b>	<b>\$2,601,604</b>	<b>\$2,154,148</b>	<b>\$1,510,460</b>
 <b>EXPENDITURES:</b>					
SALARIES	\$78,023	\$81,526	\$146,340	\$149,487	\$153,971
EMPLOYEE BENEFITS	17,704	13,724	38,048	35,946	37,025
FUEL			3,000	3,240	3,499
IT			7,000	7,000	3,000
OFFICE SUPPLIES	1,891	2,171	4,000	4,200	4,326
OPERATING SUPPLIES	41,128	32,388	40,000	55,157	56,811
TRAINING				6,000	6,500
NPDES PERMIT FEES	4,630	4,630	4,630	5,245	5,245
INSURANCE	37,369	29,478	30,000	39,690	42,865
PROFESSIONAL SERVICES	36,156	47,498	290,000	72,000	40,000
ENGINEERING	7,148	67,839	59,000	10,000	10,000
UNIFORMS	409	170	1,000	1,000	1,000
UTILITIES	81,050	81,346	85,000	97,241	105,020
REPAIRS & MAINTENANCE	89,571	119,835	101,000	150,500	116,500
SCADA SYSTEM	0	93,663	50,000	5,000	5,000
EQUIPMENT PURCHASES	0	8,861	9,000	130,000	10,000
CAPITAL PROJECTS	3,000	154,474	150,225	462,500	85,370
TRANSFERS OUT - ADMIN	26,000	26,000	37,500	86,006	86,006
LOAN EXPENSE (P&I)	313,640	312,398	315,668	314,163	316,441
<b>TOTAL EXPENDITURES</b>	<b>\$737,719</b>	<b>\$1,076,001</b>	<b>\$1,371,411</b>	<b>\$1,634,374</b>	<b>\$1,088,580</b>
 <b>ENDING BALANCE</b>	 <b>\$1,925,636</b>	 <b>\$1,760,453</b>	 <b>\$1,230,193</b>	 <b>\$519,773</b>	 <b>\$421,881</b>

**TOWN OF EATON**  
**SANITATION FUND-2023 BUDGET**

	2020 ACTUAL	2021 ACTUALS	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
TRASH COLLECTION FEES	\$517,725	\$520,806	\$563,002	\$597,777	\$615,710
JANUARY 1 BALANCE	<u>193,490</u>	<u>197,367</u>	<u>158,857</u>	<u>109,561</u>	<u>125,166</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$711,215</b>	<b>\$718,173</b>	<b>\$721,859</b>	<b>\$707,338</b>	<b>\$740,876</b>
<b>EXPENDITURES:</b>					
OFFICE SUPPLIES	\$1,298	\$1,194	\$1,600	\$2,000	\$2,060
MISCELLANEOUS	2,517.60	3,511.73	3,000.00	3,000.00	3,090.00
WEED CONTROL	-	-	-	-	-
INSURANCE	591.00	600.00	600.00	600.00	618.00
PROFESSIONAL SERVICES	21,376.67	25,148.88	25,000.00	25,000.00	25,750.00
SPRING CLEAN UP AND LEAF PICK UP				29,700.00	30,591.00
CAPITAL PROJECTS	1,000.00	1,378.80	-	1,000.00	1,030.00
TRANSFERS OUT - ADMIN	24,000.00	12,000.00	12,000.00	12,000.00	12,360.00
 PAYMENTS TO CONTRACTOR	 <u>463,064</u>	 <u>515,483</u>	 <u>570,098</u>	 <u>508,872</u>	 <u>524,139</u>
<b>TOTAL EXPENDITURES</b>	<b>\$513,848</b>	<b>\$559,316</b>	<b>\$612,298</b>	<b>\$582,172</b>	<b>\$599,638</b>
 <b>ENDING BALANCE</b>	 <b>\$197,367</b>	 <b>\$158,857</b>	 <b>\$109,561</b>	 <b>\$125,166</b>	 <b>\$141,238</b>

**TOWN OF EATON****IRRIGATION FUND - 2023 BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
IRRIGATION FEES	\$130,141	\$131,636	\$148,000	\$168,000	\$168,000
<b>TOTAL CURRENT REVENUE</b>	<b>130,141</b>	<b>131,636</b>	<b>148,000</b>	<b>168,000</b>	<b>168,000</b>
JANUARY 1 BALANCE	197,555	278,899	338,730	191,839	185,449
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$327,696</b>	<b>\$410,535</b>	<b>\$486,730</b>	<b>\$359,839</b>	<b>\$353,449</b>
<b>EXPENDITURES:</b>					
OFFICE SUPPLIES	\$587	\$569	\$757	\$757	\$780
OPERATING SUPPLIES	366	\$719	500	\$283	\$291
INSURANCE	1,000	1,250	1,350	1,350	1,391
PROFESSIONAL SERVICES	15,717	17,522	45,000	36,000	37,080
UTILITIES	22,387	24,059	28,000	28,000	28,840
REPAIRS & MAINTENANCE	7,740	27,686	15,000	28,000	28,840
CAPITAL PROJECTS	<u>1,000</u>	<u>0</u>	<u>204,284</u>	<u>80,000</u>	<u>82,400</u>
<b>TOTAL EXPENDITURES</b>	<b>\$48,797</b>	<b>\$71,805</b>	<b>\$294,891</b>	<b>\$174,390</b>	<b>\$179,622</b>
<b>ENDING BALANCE</b>	<b>\$278,899</b>	<b>\$338,730</b>	<b>\$191,839</b>	<b>\$185,449</b>	<b>\$173,827</b>



**TOWN OF EATON****SPECIAL REVENUE FUND - 2022 BUDGET**

	2020 ACTUALS	2021 ACTUAL	2022 ESTIMATE	2023 PROJECTED	2024 PROJECTED
<b>REVENUES:</b>					
POLICE IMPACT FEES	\$6,462	\$7,074	\$524	\$800	\$800
MUNI FACILITIES & EQUIP	36,260	6,660	2,220	2,960	2,960
COMMUNITY PARK FEES	12,446	2,286	762	1,016	1,016
NEIGHBORHOOD PARK FEES	28,175	5,175	1,725	2,300	2,300
INTEREST		0			
USE TAX	149,825	124,985	50,000	50,000	50,000
<b>TOTAL CURRENT REVENUE</b>	<b>\$233,168</b>	<b>\$146,180</b>	<b>\$55,231</b>	<b>\$57,076</b>	<b>\$57,076</b>
JANUARY 1 BALANCE:	1,013,741	976,869	918,835	787,063	684,139
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,246,909</b>	<b>\$1,123,049</b>	<b>\$974,066</b>	<b>\$844,139</b>	<b>\$741,215</b>
<b>EXPENDITURES:</b>					
POLICE FACILITIES/EQUIP	\$40,000	\$15,915	\$5,593	\$10,000	\$10,000
MUNI FACILITIES/EQUIP	0	0		10,000	10,000
COMMUNITY PARK	2,796	2,870		5,000	5,000
NEIGHBORHOOD PARKS	29,925	23,969		75,000	75,000
USE TAX EXPENSES	<u>197,319</u>	<u>161,460</u>	<u>181,410</u>	<u>60,000</u>	<u>60,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$270,040</b>	<b>\$204,214</b>	<b>\$187,003</b>	<b>\$160,000</b>	<b>\$160,000</b>
<b>ENDING BALANCE</b>	<b>\$976,869</b>	<b>\$918,835</b>	<b>\$787,063</b>	<b>\$684,139</b>	<b>\$581,215</b>

**EATON HOUSING AUTHORITY**  
**2023 BUDGET**

	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>REVENUES:</b>					
TENANT RENTS	\$248,959	\$245,820	\$210,368	\$255,653	\$265,879
HUD SUBSIDIES	279,031	266,218	257,900	\$276,867	\$287,941
INTEREST INCOME	231	181	109	230	\$230
LAUNDRY & MISC	3,464	3,436	3,500	3,500	\$3,500
<b>SUBTOTAL</b>	<b>531,684</b>	<b>515,655</b>	<b>471,877</b>	<b>536,250</b>	<b>557,550</b>
JANUARY 1 BALANCE	646,503	803,467	869,708	803,664	748,196
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$1,178,187</b>	<b>\$1,319,122</b>	<b>\$1,341,585</b>	<b>\$1,339,914</b>	<b>\$1,305,747</b>
<b>EXPENDITURES:</b>					
<b>O &amp; M EXPENSES</b>					
MAINTENANCE PAYROLL	\$107,929	\$106,270	\$84,647	\$78,308	80,657
FUEL			1,300	1,378	1,419
MAINTENANCE SUPPLIES	13,170	20,000	18,000	25,440	26,203
MAINTENANCE CONTRACTS	58,386	74,000	60,000	78,440	80,793
SNOW REMOVAL	5,007	8,000	6,600	7,500	7,725
GROUPS MAINTENANCE	13,697	14,000	13,000	25,705	26,476
CAPITAL IMPROVEMENTS	8,800	24,000	30,000	50,000	-
CAPITAL EQUIPMENT		25,000	10,000	10,600	10,918
<b>TOTAL O &amp; M EXPENSES</b>	<b>\$206,988</b>	<b>\$271,270</b>	<b>\$223,547</b>	<b>\$277,371</b>	<b>\$234,192</b>
<b>UTILITY EXPENSES</b>					
ELECTRICITY	\$35,516	\$36,000	\$41,132	\$41,340	42,580
WATER	16,584	\$21,500	\$26,148	\$28,763	29,626
SEWER	21,015		\$21,500	\$23,650	24,360
GAS	10,236	\$20,600	\$18,425	\$19,346	19,927
TRASH REMOVAL	3,106	\$3,106	\$3,608	\$4,077	4,199
TELEPHONE	793	\$670	\$1,899	\$1,994	2,054
<b>TOTAL UTILITY EXPENSE</b>	<b>\$87,250</b>	<b>\$81,876</b>	<b>\$112,712</b>	<b>\$119,170</b>	<b>\$122,745</b>



	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET	2024 PROJECTED
<b>ADMINISTRATIVE EXPENSES</b>					
MANAGEMENT PAYROLL	\$32,335	\$31,205	\$60,264	\$48,410	\$49,862
SHO FEES				7,200	7,416
MANAGEMENT FEES			15,078	19,945	20,544
CONSULTING FEES			9,600	19,200	19,776
PROFESSIONAL SERVICES	8,272	13,000	36,804	37,908	39,045
OFFICE SUPPLIES	0	500	4,268	4,268	4,396
EMPLOYEE BENEFITS	20,594	29,563	55,215	32,947	33,935
IT		1,500	294	1,590	1,638
OTHER ADMIN EXPENSES	3,274	2,600	3,401	4,000	4,120
TRAINING	0		448	1,060	1,092
OFFICE EQUIPMENT	500	2,000	0	1,060	\$1,092
<b>TOTAL ADMIN EXPENSES</b>	<b>\$64,975</b>	<b>\$80,368</b>	<b>\$185,373</b>	<b>\$177,588</b>	<b>\$182,915</b>
<b>INSURANCE EXPENSE</b>					
WORKER'S COMPENSATION	-\$130	\$4,000	\$3,709	\$3,709	\$3,709
PROPERTY & LIABILITY	15,638	\$11,900	\$12,579	\$13,880	\$14,991
<b>TOTAL INSURANCE EXPENSE</b>	<b>\$15,508</b>	<b>\$15,900</b>	<b>\$16,288</b>	<b>\$17,589</b>	<b>\$18,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$374,721</b>	<b>\$449,414</b>	<b>\$537,920</b>	<b>\$591,717</b>	<b>\$558,552</b>
<b>ENDING FUND BALANCE</b>	<b>\$803,467</b>	<b>\$869,708</b>	<b>\$803,664</b>	<b>\$748,196</b>	<b>\$747,195</b>