

LETTER OF BUDGET TRANSMITTAL

February 8, 2023

TO: Division of Local Government

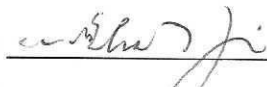
1313 Sherman Street, Room 521

Denver, Colorado 80203

Attached is the 2023 budget for the Town of Eckley in Yuma County, submitted pursuant to Section 29-1-116 CRS. This budget was adopted on February 7, 2023. If there are any questions on the budget, please contact Aileene Vance at 970-359-2222 in the mornings and/or P. O. Box 217, Eckley, Colorado 80727. The mill levy certified to the County Commissioners is 27.418 mills for the all-general operating purposes. Based on an assessed valuation of \$1,318,810, the property tax revenue subject to statutory limitation is \$36,159. Enclosed is a copy of certification of mill levies sent to Yuma County Commissioners.

AN INCREASE LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of Yuma County Commissioners.



Elna Hagemeier, Mayor



Aileene Vance, Town Clerk-Treasurer Budget Officer

Aileene Vance, Town Clerk-Treasurer Budget Officer

TOWN OF ECKLEY 2023 BUDGET MESSAGE

The 2023 Budget for the Town of Eckley was adopted by the Board of Trustees on February 7, 2023. It reflects revenues and expenditures appropriated for the following funds:

General Fund
Water Fund
Sewer Fund
Firemen's Pension Fund
Conservation Trust Fund
Eckley Community Center

The Budgetary basis of accounting is modified accrual.

The 2022 Valuation of assessment for the Town of Eckley is \$1,318,810. A net mill levy of 27.418 mills was levied upon each dollar of the total valuation for assessment of all taxable property for the year 2022. The mill levy certified to the Yuma County Commissioners is 27.418, which will result in a 27.418 mill levy for all operating purposes.

Services provided by the Town of Eckley included in this budget are:

Enterprise Fund Services:

Pumping, distribution, and maintenance of water, including the setting aside of funds in anticipation of maintenance projects.

Maintaining the wastewater system.

The Town uses the modified accrual basis of accounting for the governmental fund types. Under this method, revenue is recognized in the year in which it becomes available and measurable. Expenditures are generally recorded when the related fund liability is incurred. The Town uses the accrual basis of accounting for the proprietary fund types. Revenues are recognized in the year in which they were earned. Expenses are generally recorded when the related fund liability is incurred. The Town does not budget for depreciation or other cost recovery items in the proprietary fund type.

Any questions about the 2023 Budget may be addressed to the Town Clerk, Eckley Town Hall, P.O. Box 217, Eckley, Colorado 80727 or 1-970-359-2222 between 9 a.m. and 2 p.m. Monday through Thursday.

NOTICE OF BUDGET¹

(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the TOWN OF ECKLEY
for the ensuing year of 2023; a copy of such proposed budget has been filed in the office
of TOWN OF ECKLEY, where the same is open for public inspection; such proposed
budget will be considered at REGULAR meeting of the TOWN OF ECKLEY
to be held at TOWN HALL on FEBURARY 7TH 2023 at 7 PM.
Any interested elector of TOWN OF ECKLEY may inspect the proposed budget and file
or register any objections thereto at any time prior to the final adoption of the budget.

¹If a government's budget is greater than \$50,000, the Notice of Budget must be published one time in a newspaper having general circulation in the local government. If the budget is \$50,000 or less, the Notice may be posted in three public places in the local government. (29-1-106(3), C.R.S.)

CERTIFICATION OF TAX LEVIES

TO: County Commissioners of Yuma County, Colorado

This is to certify that the tax levy to be assessed by you upon all property within the limits of the Town of Eckley for the year of 2022 as determined and fixed by the Board of Trustees on February 7th 2023, is: General Operating Expenses, 27.418 mills, and you are levy authoriized and directed to extend said levy upon your tax list.

IN WITNESS WHEREOF, I have hereunto set by hand and affixed the seal of the Town of Eckley, Colorado, this 7th day of February 2023.



Elna Hagemeier Mayor

ATTEST:



Aileene Vance

Town Clerk-Treasurer

CERTIFICATION OF VALUATION BY COUNTY ASSESSOR

DOLA LGID/SID 63003/5

New Tax Entity? ☐ YES ☒ NO

YUMA

Date December 1, 2022

NAME OF TAX ENTITY: TOWN OF ECKLEY

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 1,318,810
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 1,322,470
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 1,322,470
5. NEW CONSTRUCTION: *	5. \$ 320
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9. \$ 0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ 0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ 0

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 9,272,920
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ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 4530
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0
4. INCREASED MINING PRODUCTION: §	4. \$ 0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$ 0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 440
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 197,140

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$ 2,260

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of YUMA, Colorado.

On behalf of the TOWN OF ECKLEY,
 (taxing entity)^A
 the BOARD OF TRUSTEES,
 (governing body)^B
 of the TOWN OF ECKLEY,
 (local government)^C

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ 1,322,470
 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^F the tax levies must be \$ 1,322,470
 calculated using the NET AV. The taxing entity's total
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/13/2022 for budget/fiscal year 2023
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>27.418</u> mills	\$ <u>36,255</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>5.576</u> > mills	\$ < <u>7369</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>21.842</u> mills	\$ <u>28,886</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.842</u> mills	\$ <u>28,885</u>

Contact person: (print) AILEENE VANCE Daytime phone: (970) 359-2222
 Signed: _____ Title: TOWN CLERK/TREASURER

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
 Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
 for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
 Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____
2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____
4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I **Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J **General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K **Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L **Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M **Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N **Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

ORDINANCE APPROPRIATING SUMS OF MONEY

AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE TOWN OF ECKLEY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on February 7th 2023, and;

WHEREAS, the Board of Trustees has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF ECKLEY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund to each fund, for the purposes stated:

General Fund

Current operating expenses	<u>\$ 159,750</u>
Capital outlay	<u>\$ - 0 -</u>
Debt service	<u>\$ - 0 -</u>
Total General Fund	<u>\$159,750</u>

Water Fund

Current operating expenses	<u>\$ 190,200</u>
Capital outlay	<u>\$ 0</u>
Debt Service	<u>\$</u>
Total Water Fund	<u>\$190,200</u>

Sewer Fund

Current operating expenses	<u>\$ 74,256</u>
Capital outlay	<u>\$ 0</u>
Debt service	<u>\$ 21,180</u>
Total Sewer Fund	<u>\$ 95,436</u>

Firemen's Pension Fund

Current operating expenses	<u>\$ 3,800</u>
Capital outlay	<u>\$ - 0 -</u>
Debt Service	<u>\$ - 0 -</u>
Total Firemen's Pension Fund	<u>\$ 3,800</u>

Conservation Trust Fund

Current operating expenses	\$ <u>3600</u>
Capital outlay	\$ <u>- 0 -</u>
Debt Service	\$ <u>- 0 -</u>
Total Conservation Trust Fund	\$ <u>3600</u>

Eckley Community Center

Current operating expenses	\$ <u>19,400</u>
Capital outlay	\$ <u>- 0 -</u>
Debt service	\$ <u>- 0 -</u>
Total Eckley Community Center	\$ <u>19,400</u>

ADOPTED, this 7th day of February 2023.

ATTEST:



Elna Hagemeier, Mayor



Aileene Vance
Town Clerk-Treasurer

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE TOWN OF ECKLEY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS the Board of Trustees of the Town of Eckley has appointed Aileene L Vance, Town Clerk-Treasurer, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Aileene L Vance, Town Clerk-Treasurer, has submitted a proposed budget to this governing body for its consideration;

WHEREAS, upon due and proper notice published or posted in accordance with the law, said proposed budget was open for inspection by the public at Town Hall, a public hearing was held on February 7th, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

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

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$ 159,750
Water Fund	\$ 190,200
Sewer Fund	\$ 95,436
Firemen's Pension Fund	\$ 3,800
Conservation Trust Fund	3600
Eckley Community Center	\$ 19,400

Section 2. That estimated revenue for each fund is as follows:

General Fund	
From unappropriated surplus	\$ 129,345
From sources other than general property tax	\$ 235,919
From general property tax levy	\$ 28,000
Total General Fund	\$ 393,264
Water Fund	
From unappropriated surplus	\$ 161,523
From sources other than general property tax	\$ 150,000
From general property tax levy	\$ 0
Total Water Fund	\$ 311,523

Sewer Fund

From unappropriated surplus	\$ 51,188
From sources other than general property tax	\$ 60,000
From general property tax levy	\$ 0
Total Sewer Fund	<u>\$111,118</u>

Firemen's Pension Fund

From unappropriated surplus	\$ 973
From sources other than general property tax	\$ 3,800
From general property tax levy	\$ 0
Total Firemen's Pension Fund	<u>\$ 4,773</u>

Conservation Trust Fund

From unappropriated surplus	\$ 7,261
From sources other than general property tax	\$ 2,010
From general property tax levy	\$ 0
Total Conservation Trust Fund	<u>\$ 9,271</u>


Eckley Community Center Fund

From unappropriated surplus	\$ 41,091
From sources other than general property tax	\$ 14,840
From general property tax levy	\$ 0
Total Eckley Community Center Fund	<u>\$ 55,931</u>

Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of the Town of Eckley for the year 2023.

Section 4. That the budget hereby approved and adopted shall be signed by the Mayor and made part of the public records of the Town.

ADOPTED THIS 7th DAY OF February 2023.



Elno Hagemeyer, Mayor



Aileene Vance
Town Clerk-Treasurer

TOWN OF ECKLEY							
PROPOSED BUDGET -							
BUDGET YEAR ENDING							
DECEMBER 31, 2022							
		2020	2021	2022	2022	2023	
		Actual	Actual	purposed	Actual	purposed	
	ESTIMATED RESOURCES:	64438	51022	75503	106,203	154,824	
	Fund Balance Beginning of the Year						
	REVENUE:						
	Taxes:						
1	Property Tax	27,443	18,723	28,000	27,555	28,000	
2	Specific Ownership Tax	2,931	2,355	3,000	3,399	3,000	
3	Franchise Tax	6,946	2,988	4,000	1,136	4,000	
4	Severance Tax	702	50	50	4,734	4,000	
5	Delinquent tax and interest	154	2,335	200	44	200	
6	Licenses and Permits	287	400	400	335	400	
7	Sales Tax		70,000	48,000	29,380	36,000	
8	Sales Use tax				13,277	14,400	
9	Certificate of Deposit				20,060	20,060	
10	Savings Account				75,870	75,870	
11	Fines and forfeitures	160	0	200		200	
12	Intergovernmental						
13	Mobile Home Tax		633	800	633	800	
14	Tax Revenue		10,585	12,000	11,913	12,000	
15	Motor Vehicle Add'l Tax	1,361	1,047	1,300	1,572	1,300	
16	Highway Users Tax	15,730	18,172	20,000	17,421	16,839	
17	Trash Revenue	25,709	26,704	28,000	25,058	28,000	
18	Cigarette Tax	273	150	200	190	200	
19	Mineral lease	381	747	500	1,333	500	
20	Capital credits		1,245	1,200	4,995	1,200	
21	Salaries Income	0	16,800	16,800	16,400	16,800	
22	Charges for Services			5,500			
23	Interest on investment	284	40	50	180	50	
24	Contributions and Donations	0	0	100		100	
25	Sale of Fixed/Miscellaneous	5,306	0	0		-	
26	Total Revenue	87,667	172,974	170,300	255,485	263,919	
27	Sale of assets						
28	Transfer In						
29	Total Available Resources	152,105	223,996	245,803	361,668	418,743	
	Estimated Expenditure						
1	General Government	33,600	91,361	66,300	43,699	65,100	
2	Capital Improvement					5,000	

3	Public Safety	24,570	10,727	18,600	10,983	20,200	
4	Capital Improvement					5,000	
5	Public Works	40,591	39,195	49,500	46,891	53,050	
6	Capital Improvement					5,000	
7	Culture & Recreation	2,322	7,210	5,200	6,598	6,400	
8	Total Expenses	101,083	148,493	139,600	108,171	159,750	
9	Fund Balance	51,022	75,503	106,203	253,497	249,193	

	TOWN OF ECKLEY						
	PROPOSED BUDGET -						
	GENERAL FUND						
	ENDING DECEMBER 31,						
	2022						
		2020	2021	2022	2,022	2,023	
		Actual	Estimate	Proposed	Actual	proposed	
	GENERAL GOVERNMENT						
	Capital Improvements						
	Administration						
	Salaries	3,357	9,500	14,000	9,158	15,000	
	Employment Benefits PERA	2,444	5,460	6,000	6,533	7,000	
	Payroll tax expense				2,102	2,200	
	Operating Supplies	1,594	5,950	4,000	2,906	4,000	
	Maintenance	388	650	500	1,136	500	
	Telephone	6,656	4,338	8,000	1,047	1,200	
	Cell Phone				431	500	
	Natural Gas				1,331	2,000	
	Electricity				1,611	1,500	
	water and sewer				618	600	
	Travel	0	0	300		-	
	Insurance Casualty	6,065	6,000	8,000	4,055	8,000	
	Insurance Workman's Comp				485	500	
	Publishing	0	205	250	1,669	1,000	
	Legal/Accounting	2,967	16,000	8,500	3,538	5,000	
	Joint Meeting	0	0	200		-	
	Dues	269	1,850	2,000	1,964	2,000	
	Bank Fees		60	100	392	100	
	County treasurer fees	719	0	750	866	1,000	
	Election	0	0	1,200		-	
	Contract Service	1,346	1,500	2,500	2,726	3,000	
	Other Expense	7,795	39,848	10,000	1,131	10,000	
	Total General Government	33,600	91,361	66,300	43,699	65,100	
	Public Safety						
	Contract service for Sheriff	3,850	2,400	2,400	2,200	2,400	
	Dog pound				100	500	
	Code Enforcement		3,800	4,800	3,400	4,800	
	Municipal court	7,613	100	3,000	340	5,000	
	Total	11,463	6,300	10,200	6,040	12,700	
	Fire						
	Capital Outlay	0	0	0			
	Pension Contribution	0	0	2,800	1,000		

	Repairs	9,888	1,020	1,500	150	1,500	
	Dues	0	0	0		-	
	Training	0	0	0		-	
	Utilities	3,200	3,400	4,000	2,770	4,000	
	natural gas				1,010	2,000	
	Miscellaneous Expenses	19	7	100	13	100	
	Total	13,107	4,427	8,400	4,943	7,600	
	Total Public Safety	24,570	10,727	18,600	10,983	20,200	

Page 5 GENERAL FUND						
EXPENDITURES - 2022						
BUDGET						
	2020	2021	2022	2022	2023	
	Actual	Actual	Proposed	Actual	Purposed	
PUBLIC WORKS						
Street & Highway						
Capital Improvements	0	0	5,000	5,000	5,000	
Salaries	4,153	4,600	5,500	4,968	5,500	
811 calls				39	50	
Street lights	5,332	5,800	6,500	6,125	8,000	
Maintenance & Supplies	7,031	1,900	4,000	1,168	4,000	
Town truck gas	653	1,500	2,500	1,465	2,500	
CHS fuel				934	1,500	
Vehicle Expense truck	0	880	1,000	954	1,000	
Tractor Expense				3,160	1,000	
Contract labor	0	315	0		-	
Insurance (Comp)					-	
Total	17,169	14,995	24,500	23,813	28,550	
Sanitation						
Landfill Assessment	3,266	3,200	4,000	3,508	3,800	
Recycling				1,093	1,500	
Trash Service Contract	20,156	21,000	21,000	18,477	21,000	
Total Sanitation	23,422	24,200	25,000	23,078	26,300	
Total Public Works	40,591	39,195	49,500	46,891	53,050	
CULTURE & RECREATION						
Community Center						
Utilities	872	1,200	1,500	1,293	1,500	
Repairs				167	200	
Insurance		0	0			
Total	872	1,200	1,500	1,460	1,700	
Parks and Recreation						
Salaries	1,428	1,455	1,600	1,656	1,600	
Utilities Arena				603	1,000	
Supplies and Maintainance	0	4,455	2,000	2,879	2,000	
Miscellaneous	22	0	100		100	
Total	1,450	5,910	3,700	5,138	4,700	
Total parks and recreation	2,322	7,210	5,200	6,598	6,400	

TOWN OF ECKLEY						
PROPOSED BUDGET						
WATER FUND						
BUDGET YEAR ENDING DECEMBER 31,2022						
	2020	2021	2022	2022	2023	
	Actual	Actual	Proposed	Actual	Proposed	
Fund Balance Beginning of Year	1,314,714	1,253,168	1,253,168	1,130,868	1,109,182	
Water Sales	82,391	150,000	150,000	\$161,839	150,000	
Tap Fees/meter deposit		9,000			0	
Miscellaneous Income	33		0		0	
Loan	1,226	0	0		0	
Interest Income	19				0	
Principal paid	-5,000	-5,000	0		0	
Adjustments for GAAP	18,500					
Grant Funding water tower		56,798	2,300,000	\$1,516,228	0	
Total Revenue	97,169	210,798	2,450,000	\$1,678,067	150,000	
Total Available Resources	1,411,883	1,463,966	3,703,168	\$2,808,735	1,259,182	
Capital Improvements	13,500	0	2,300,000			
Salaries	12,000	12,000	12,000	\$11,000	13,000	
Bank Expense				\$1,014	1,000	
Supplies	1,559	750	1,500		500	
Repair & Maintenance	15,693	2,000	2,000	\$25	2,000	
Insurance	7,701	4,484	5,000	\$4,055	5,000	
Utilities	6,180	5,900	7,000	\$6,090	7,000	
Trash Removal				\$22,795	20,000	
Sewer Service				\$58,935	60,000	
Contract services Water Tower				\$1,218,501		
Engineering	3,759	81,000	150,000	\$259,331		
Audit Legal	3,439	2,500	5,000	\$20,824	5,000	
Contract Service	5,445	4,800	5,000	\$4,400	5,000	
State grand H2O testing				\$101	100	
Shipping				\$143	100	
Water Testing / Monitoring	1,556	4,000	5,000	\$24,345	1,500	
Chlorinator/Arsenic treatment	0	150	3,000	\$1,049	3,000	
Miscellaneous /Dues and Subscriptions	2,563	175	5,000	\$945	1,000	
Miscellaneous/depreciation	67,470	65,000	65,000	\$65,000	65,000	
Pension expense	-650	1,800	1,800	\$1,000	1,000	
Debit Service						
State Loan - Principal			5,000			
State Loan Interest	0					
Total Expenditures	140,215	184,559	2,572,300	\$1,699,553	190,200	
Fund Balance - End of Year	1,253,168	1,279,407	1,130,868	\$1,109,182	1,068,989	

TOWN OF ECKLEY					
PROPOSED BUDGET					
SEWER FUND					
BUDGET YEAR ENDING DECEMBER 31,					
	2020	2021	2022	2022	2023
	Actual	Actual	Proposed	Actual	Proposed
ESTIMATED RESOURCES:					
Fund Balance Beginning of Year	551,758	2,189,800	2,321,542	71,167	74,865
REVENUE:					
Delinquent sewer collections					
Sewer Charges	70,025	69,500	86,000	58,632	60000
Interest Income	45	0			
Loan/Grant	2,389,825	144,496		53,800	
Change in net position Misc. income	1,638,042				
principal on loan	-16,464				
interest on debt	-6,752				
Pension revenue	0	0			
Total Revenue	4,004,696	144,496	86,000	112,432	60000
TOTAL AVAILABLE RESOURCES:	4,626,479	2,383,396	2,407,542	183,599	134,865
ESTIMATED EXPENDITURES:					
Capital Improvements	2,215,088		2,272,895		
Bank Expense				681	500
Pension Expense	-62				
Salaries	4,800	4,800	4,800	4,800	5000
Miscellaneous	2,488	0	5,000		5000
Supplies	6,289	1,400	3,500	82	1500
Shipping Expense				265	300
Supplies Degreaser				3,469	3500
Sewer Cleaning				12,364	13000
Repairs & Maintenance	8,708	14,606	17,000	764	4000
sewer monitoring				276	276
Contract Service S Lift				45,405	0
Insurance	1,100	3,363	4,000	5,406	5500
Utilities Electrcity				1,701	2000
Utilities Telephone				984	1000
Utilities	2,853	2,545	4,000		0
Audit & Legal	17,389	3,800	4,000	8,290	10000
Right of Way	0			1,402	1500
Engineers Fees	174,753	10,700	0	5,195	0
loan principal		20,640	21,180	17,650	21180
Loan Interest					0
Depreciation	27,191				0
Changes in net position	-23,918				0
Loan to Water fund	0				0
TOTAL OPERATING EXPENSES	2,436,679	61,854	2,336,375	108,734	74256
FUND BALANCE - END OF YEAR	2,189,800	2,321,542	71,167	74,865	60,609

TOWN OF ECKLEY						
PROPOSED BUDGET						
FIREMAN'S PENSION FUND						
BUDGET YEAR ENDING DECEMBER 31, 2022						
	2020	2021	2022	2022	2023	
	Actual	Actual	Proposed	Actual	Proposed	
ESTIMATED RESOURCES:						
Fund Balance Beginning of Year	20570	5803	5532	3095	1182	
REVENUE:						
State Contribution	1000	1000	1000		1000	
Town Contribution	1900	2260	2800	2000	2800	
Interest and dividends	0	0	0		0	
Gain/loss	0	0	0	87	0	
FPPA	3096	0	0		0	
Total Revenue	5996	3260	3800	2087	3800	
TOTAL AVAILABLE RESOURCES	26566	9063	9332	5182	4982	
ESTIMATED EXPENDITURES:						
Pensions	3289	3500	3800	3796	3800	
Bank Expense	0	31	0	204	0	
Death Benefits	0	0	0	0		
Fees and Charges (retained by FPPA)	17474	0	0	0	0	
Total Expenditures	20763	3531	3800	4000	3800	
Fund Balance - End of Year	5803	5532	5532	1182	1182	

TOWN OF ECKLEY						
PROPOSED BUDGET						
CONSERVATION TRUST FUND						
BUDGET YEAR ENDING						
December 31 2022						
	2020	2021	2022	2022	2023	
	Actual	Actual	Porposed	Actual	Proposed	
ESTIMATED RESOURCES:						
Fund Balance Beginning of Year	6469	8512	6374	4938	7311	
REVENUE:						
State Lottery Proceeds	2633	2307	2000	2967	2000	
Interest	10	7	10	6	10	
Total Revenue	2643	2314	2010	2973	2010	
TOTAL AVAILABLE	9,112	10826	8,322	7911	9321	
ESTIMATED EXPENDITURES;						
Community Center Maintenance	600	400	600	600	600	
Other Recreation Projects	0	6124	3000		3000	
Total Expenditure	600	6524	3600	600	3600	
Fund Balance - End of Year	8512	4302	4,722	7311	5721	

TOWN OF ECKLEY						
PROPOSED BUDGET						
ECKLEY COMMUNITY CENTER						
BUDGET YEAR ENDING						
DECEMBER 31 2022						
	2020	2021	2022	2022	2023	
	Actual	Actual	Proposed	Actual	Proposed	
ESTIMATED RESOURCES:						
Fund Balance Beginning of Year	25,135	34,828	37,067	48,571	42,170	
REVENUE:						
Contributions	100	46	1,000	3,200	1,000	
Fundraising	7,727		4,000	8,125	10,000	
Bank Interest	28	26	30	49	40	
Gym Rental	4,017	9,800	2,000	2,549	3,000	
grants	5,000		0		0	
Miscellaneous Revenue	2,125		200	1,572	200	
Conservation Trust fund	600	2,600	600	550	600	
Total Revenue	19,597	12,472	7,830	16,045	14,840	
TOTAL AVAILABLE RESOURCES	44,732	47,300	37,145	64,616	57,010	
ESTIMATED EXPENDITURES:						
Supplies	0	0	300		0	
Bank expense				3		
Advertising	130	0	0		0	
Utilities	3,995	3,497	4,500		0	
Telephone				463	500	
Electricity				2,377	2,300	
Natural Gas				811	800	
Maintenance	901	6,726	1,500	7,832	1,500	
Cleaning Service				1,300	1,500	
Pest Control				180	200	
Fundraising Expense	4,499	0	1,000	6,545	10,000	
Capital Outlay	0	0	2,000		2,000	
Miscellaneous Expense	379	10	600	2,935	600	
Total Expenditures	9,904	10,233	9,900	22,446	19,400	
Fund Balance - End of Year	34,828	37,067	37,046	42,170	37,610	