

Town of Kiowa, Colorado

2022 Final Proposed Budget

Budget Summary

<u>Fund</u>	2020 Audited <u>Fund Balance</u>	2021 Beginning <u>Fund</u> <u>Balance</u>	2021 Ending <u>Fund Balance</u>	2022 Proposed <u>Fund</u> <u>Balance</u>
General Fund	\$ 145,410	\$ 145,410	\$ 477,533	\$ -
Road & Street Fund	37,169	89,593	75,982	215,622
Conservation Trust Func	15,910	16,933	24,233	20,264
Water & Sewer Operations Fund	79,855	260,361	70,898	48,879
Total	<u>\$ 278,344</u>	<u>\$ 512,297</u>	<u>\$ 648,646</u>	<u>\$ 284,765</u>

Town of Kiowa, Colorado

2022 Final Proposed Budget

General Fund Summary

		Audited Budget 2020	EOY Budget 2021	Beginning Budget 2022
<u>Beginning Fund Balance</u>		\$ 29,371	\$ 145,410	\$ 477,533
<u>Revenues:</u>				
Taxes:				
Personal Property Tax				
Exemption State Reimbursement		-	-	5,318
Property Tax (Elbert County				
GO ACH Credit/ Elbert County Tax				
Distribution)	10-10-41001	85,950	101,417	101,417
Specific Ownership Tax	10-10-41003	-	13,000	18,000
Sales Tax				
(CO DOR Sales Tax Distrib / Also				
20-20-41004)	10-10-41004	50,361	144,855	190,000
Use Tax	10-10-41005	3,500	168	5,250
Franchise Tax	10-10-41006	28,079	23,631	25,000
Severance & Mineral Taxes	10-10-41007	375	308	350
Cigarette Tax	10-10-41008	2,129	3,000	3,000
Total Taxes		170,394	286,379	348,335
Licenses & Permits:				
Business Licenses	10-10-42001	3,000	900	1,500
Dog Licenses	10-11-42001	400	250	250
Building Permits	10-13-42001	14,000	6,614	10,500
Total Licenses & Permits		17,400	7,764	12,250
Service Charges & Fees	10-10-43001	-	-	-
Service Charges & Fees	10-11-43001	-	-	-
Service Charges & Fees	10-12-43001	-	-	-
Service Charges & Fees	10-13-43001	-	-	-
Service Charges & Fees	10-14-43001	25	-	-
Service Charges & Fees	10-16-43001	-	-	-
Total Service Charges & Fees		25	-	-
Fines & Forfeitures				

Fines	10-12-46001	-	660	-
Court Fees	10-12-46002	-	-	-
Victim's Fee	10-12-46005	-	-	-
911 Reverse Surcharge	10-12-46911	-	-	-
911 Dispatch Surcharge	10-12-46912	-	-	-
Total Service Surcharges & Fees		-	660	-
Intergovernmental Revenue	10-10-44001	-	5,118	-
Intergovernmental Revenue	10-11-44001	-	-	-
State Grant	10-10-44002	50,000	20,896	6546
Federal Grant	10-11-44002		217,718	
Total Intergovernmental		50,000	243,732	6,546
Interest Income	10-10-45001	52	125	125
Total Interest Income		52	125	125
Proceeds from Sale of Assets	10-10-47001	-	8,226	-
Loan Proceeds	10-10-48005			
Proceeds from Sale of Assets		-	8,226	-
Other Miscellaneous Revenue	10-10-49001	120	61,404	1,000
	10-11-49001	-	-	-
	10-12-49001	-	-	-
	10-13-49001	200	-	-
	10-16-49001	-	-	-
	10-00-1120	50,120	50,250	50,500
Other Miscellaneous Revenue		50,440	111,654	51,500
Total Revenues		288,311	658,540	418,756
<u>Other Financing Sources</u>				
KWWA Contract Services	10-10-49011	72,000	52,565	55,000
		72,000	52,565	55,000
<u>Total Sources of Funds</u>		389,682	856,515	951,289
<u>Expenditures</u>				
Board of Trustees		300	-	350
Administration		147,971	226,508	105,010
Law Enforcement		30,000	4,000	4,200
Court		1,000	-	2,000
Planning & Development		53,373	26,067	23,071
Roads and Streets		37,169	75,982	215,622
Parks & Recreation		46,473	23,874	24,454
Community		1,800	5,550	5,900

Non-departmental	2,000	2,000	-
Supplemental Appropriation, Res 18-05			
Total Expenditures	320,086	363,982	380,607
<u>Other Financing Uses</u>			
Transfers to Other Funds	-	-	-
<u>Total Uses of Funds</u>	320,086	363,982	380,607
Fund Balances			
Restricted for Emergencies	13,004	13,004	-
Designated for Capital Improvements	-	-	-
Contingency Reserve	-	-	520,682
Unrestricted and Undesignated	(41,593)	(449,529)	-
Tabor Emergency Fund	15,750	15,000	\$ 50,000
Ending Fund Balance	\$ 54,597	\$ 477,533	

<h2 style="margin: 0;">Town of Kiowa, Colorado</h2> <h3 style="margin: 0;">2022 Final Proposed Budget</h3>

Fund: General

Board of Trustees

		Adopted Budget 2020	Adopted Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-01-51C	-	-	-
Medicare	10-01-512	-	-	-
Retirement	10-01-512	-	-	-
Total Personal Services		-	-	-
 <u>Commodities</u>				
Administrative Supplies	10-01-521	250	-	300
Total Commodities		250	-	300
 <u>Contractual Services</u>				
Training	10-01-53C	-	-	-
Travel (Mileage)	10-01-53C	50	-	50
Total Contractual Services		50	-	50
Total Expenditures		300	-	350

Town of Kiowa, Colorado

2022 Final Proposed Budget

Fund: General

Administration

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-10-51011	87,000	89,000	26,265
Medicare & SS	10-10-51210	1,263	5,579	452
Retirement - ICMA 401a	10-10-51220	5,500	981	-
SUTA	10-10-51250	261	196	75
FICA	10-10-51205	2,000	2,804	765
Health/Dental/Vision Insurance	10-10-51260	7,124	4,500	4,543
STD/LTD, Basic Life & AD&D	10-10-51270	-	25	18
Total Personal Services		103,148	103,085	32,118
<u>Commodities</u>				
Administrative Supplies	10-10-52100	2,800	6,200	3,500
Specific Use Supplies	10-10-52400	6,000	4,200	4,500
Repair & Maintenance Supplies	10-10-52500	38	38	500
Total Commodities		8,838	10,438	8,500
<u>Contractual Services</u>				
Employee Development	10-10-53010	-	-	2,500
Travel	10-10-53020	320	-	500
Postage & Mailing	10-10-53030	700	1,000	1,200
Advertising & Publications	10-10-53040	1,100	660	600
Memberships (Local Government)	10-10-53045	2,900	1,450	1,500
Telecommunications (Website, TV, Phone)	10-10-53060	6,000	3,800	5,000
Insurance	10-10-53090	5,500	22,026	21,242
Legal Services (Robert Tibbals, Jr.)	10-10-53110	6,500	8,000	10,000
Professional Services (Caselle & Auditor)	10-10-53120	2,000	5,000	5,000
Technical Services (Phoenix)	10-10-53130	2,500	3,000	3,500
Service Charges & Fees	10-10-53180	700	500	500
Utilities (Black Hills, KWWA)	10-10-53200	5,000	8,500	8,500
Miscellaneous	10-10-53900	20	600	650
Custodial Services (WM)	10-10-54110	125	200	200
Equipment Repair & Maintenance	10-10-54210	120	250	500
Mechanical Repair & Maintenance	10-10-54220	-	-	-
Building Repair & Maintenance	10-10-54230	2,500	58,000	3,000

Maintenance Contracts	10-10-54900	-	-	-
Total Contractual Services		35,985	112,986	64,392
Total Expenditures		147,971	226,508	105,010

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Fund: General

Law Enforcement

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-11-51011	-	-	-
Medicare	10-11-51210	-	-	-
Retirement	10-11-51220	-	-	-
SUTA	10-11-51250	-	-	-
Health Insurance	10-11-51260	-	-	-
Life Insurance	10-11-51270	-	-	-
Total Personal Services		-	-	-
<u>Commodities</u>				
Administrative Supplies	10-11-52100	-	-	-
Fuel	10-11-52200	-	-	-
Lab Supplies	10-11-52300	-	-	-
Specific Use Supplies	10-11-52400	-	-	-
Repair & Maintenance Supplies	10-11-52500	-	-	-
Total Commodities		-	-	-
<u>Contractual Services</u>				
Training	10-11-53010	-	-	-
Travel	10-11-53020	-	-	-
Postage & Mailing	10-11-53030	-	-	-
Advertising & Publications	10-11-53040	-	-	-
Telecommunications	10-11-53060	-	-	-
Dispatch Services (IGA Repayment)	10-11-53065	20,000	-	-
Insurance	10-11-53090	-	-	-
Legal Services	10-11-53110	-	-	-
Police Reserve Stipend	10-11-53111	-	-	-
Professional Services (Code Enforcement)	10-11-53120	10,000	4,000	4,200
Technical Services	10-11-53130	-	-	-
Lab Fees	10-11-53140	-	-	-
Service Charges & Fees	10-11-53180	-	-	-
Utilities	10-11-53200	-	-	-
Equipment Repair & Maintenance	10-11-54210	-	-	-
Vehicle Repair & Maintenance	10-11-54240	0	-	-

Total Contractual Services		30,000	4,000	4,200
<u>Capital Outlay</u>				
Capital Outlay over \$3,500	10-11-59300	-	-	-
Capital Outlay under \$3,500	10-11-59350	-	-	-
Total Capital Outlay		0	-	-
<u>Debt Service</u>				
Loan Repayment, Principal	10-11-57048	-	-	-
Lease/Purchase Interest	10-11-57049	0	-	-
Total Capital Outlay		-	-	-
Total Expenditures		30,000	4,000	4,200

Town of Kiowa, Colorado 2022 Final Proposed Budget

Fund: General

Court

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-12-51011	-	-	-
Medicare & SS	10-12-51210	-	-	-
Retirement	10-12-51220	-	-	-
SUTA	10-12-51250	-	-	-
Health Insurance	10-12-51260	-	-	-
Life Insurance	10-12-51270	-	-	-
Total Personal Services		-	-	-
<u>Commodities</u>				
Administrative Supplies	10-12-52100	-	-	-
Specific Use Supplies	10-12-52400	-	-	-
Total Commodities		-	-	-
<u>Contractual Services</u>				
Training	10-12-53010	-	-	-
Postage & Mailing	10-12-53030	-	-	-
Insurance	10-12-53090	-	-	-
Legal Services	10-12-53110	1,000	-	-
Professional Services	10-12-53120	-	-	2,000
Service Charges & Fees	10-12-53180	-	-	-
Total Contractual Services		1,000	-	2,000
Total Expenditures		1,000	-	2,000

Town of Kiowa, Colorado

2022 Final Proposed Budget

Fund: General

Planning and Development

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-13-51011	30220	14,106	15,347
Medicare & SS	10-13-51210	500	2,546	264
Retirement - ICMA 401a	10-13-51220	1,947	367	-
SUTA	10-13-51250	100	96	100
FICA	10-13-51205	-	447	444
Health/Dental/Vision Insurance	10-13-51260	7,124	590	606
STD/LTD, Basic Life & AD&D	10-13-51270	-	15	11
Total Personal Services		39,891	18,167	16,771
<u>Commodities</u>				
Administrative Supplies	10-13-52100	120	-	200
Total Commodities		120	-	200
<u>Contractual Services</u>				
Postage & Mailing	10-13-53030	-	-	-
Advertising & Publications	10-13-53040	-	-	100
Legal Services	10-13-53110	486	-	-
Professional Services (Municode)	10-13-53120	20,000	7,900	6,000
Prof Svcs - Econ Dev Master Plan	10-13-53121	-	-	-
Total Contractual Services		20,486	7,900	6,100
Total Expenditures		60,497	26,067	23,071

Town of Kiowa, Colorado

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Fund: General

Parks & Recreation

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Personal Services</u>				
Salaries & Wages	10-14-51011	32,000	12,988	12,189
Medicare & SS	10-14-51210	500	1,395	1,015
Retirement - ICMA 401a	10-14-51220	2,100	184	-
SUTA	10-14-51250	103	51	75
FICA	10-14-51205	520	586	809
Health/Dental/Vision Insurance	10-14-51260	7,124	660	612
STD/LTD, Basic Life & AD&D	10-14-51270	-	10	5
Total Personal Services		42,347	15,874	14,704
<u>Commodities</u>				
Fuel	10-14-52200	500	300	500
Specific Use Supplies	10-14-52400	3,200	1,000	1,000
Repair & Maintenance Supplies	10-14-52500	-	-	-
Total Commodities		3,700	1,300	1,500
<u>Contractual Services</u>				
Employee Development	10-14-53010	-	-	-
Travel	10-14-53020	-	-	-
Professional Services	10-14-53120	-	-	-
Service Charges & Fees	10-14-53180	-	-	-
Utilities (KWWA, WM)	10-14-53200	2500	3000	2500
Equipment Repair & Maintenance	10-14-54210	230	100	250
Mechanical Repair & Maint.	10-14-54220	-	-	-
Building Repair & Maintenance	10-14-54230	-	-	-
Vehicle Repair & Maintenance	10-14-54240	620	-	1000
Infrastructure Repair & Maintenance	10-14-54500	-	-	500
Rental Charges (Parker Port-a-Pott)	10-14-59100	4,200	3,600	4,000
Total Contractual Services		7,550	6,700	8,250
<u>Capital Outlay</u>				
Capital Outlay	10-14-59300	-	-	-
Total Expenditures		53,597	23,874	24,454

Town of Kiowa, Colorado

2022 Final Proposed Budget

Fund: General

Roads & Streets

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Beginning Fund Balance</u>		\$ 75,618	\$ 89,593	\$ 165,575
<u>Revenues</u>				
Taxes:				
Sales Tax	20-20-41004	60,145	60,145	50,000
Total Taxes		60,145	60,145	50,000
Intergovernmental Revenue:				
County Road & Bridge Tax	20-20-44002	30,890	30,000	30,000
Automobile Registration Fees	20-20-44003	1,374	-	-
Highway Users Tax	20-20-44004	21,636	26,884	27,500
		53,900	56,884	57,500
Interest Income:	20-20-45001	-	-	-
Sale of Assets	20-20-47001	249	-	-
Miscellaneous Revenue:	20-20-49001	-	-	-
Total Revenues		114,294	117,029	107,500
<u>Other Financing Sources</u>				
Transfers from Other Funds	20-20-49011	-	-	-
		-	-	-
Total Sources of Funds		189,912	206,622	273,075
<u>Expenditures</u>				
<u>Personal Services</u>				
Salaries & Wages	20-20-51011	18,526	20,300	23,589
Medicare & SS	20-20-51210	405	1,283	1,867
Retirement - ICMA 401a	20-20-51220	1,712	140	-
SUTA	20-20-51250	84	38	80
FICA	20-20-51205	320	2,000	2,027
Health/Dental/Vision Insurance	20-20-51260	7,124	1,100	1,125
STD/LTD, Basic Life & AD&D	20-20-51270	-	10	5
Total Personal Services		28,171	24,871	28,692

Commodities

Administrative Supplies	20-20-52100	100	-	100
Fuel	20-20-52200	200	200	250
Specific Use Supplies	20-20-52400	36,007	700	700
Repair & Maintenance Supplies	20-20-52500	600	-	200
Small Tools & Equipment	20-20-52900	1,100	1,200	1,200
Total Commodities		38,007	2,100	2,450

Contractual Services

Advertising and Publications	20-20-53040	-	-	-
Telecommunications	20-20-53060	-	-	-
Insurance	20-20-53090	5,040	5,506	5,311
Professional Services	20-20-53120	0	1,400	2,000
Technical Services (Phoenix, Caselle)	20-20-53130	2,000	2,000	2,000
Service Charges & Fees	20-20-53180	-	-	-
Utilities	20-20-53200	13,149	12,000	14,000
Miscellaneous	20-20-53900	-	-	-
Equipment Repair & Maintenance	20-20-54210	200	200	1,000
Building Repair & Maintenance	20-20-54230	30	1,000	500
Vehicle Repair & Maintenance	20-20-54240	400	1,000	500
Infrastructure Repair & Maintenance	20-20-54500	400	400	1,000
Total Contractual Services		21,219	23,506	26,311

Capital Outlay

Capital Outlay over \$3,500	20-20-59300	-	80,163	-
Capital Outlay under \$3,500	20-20-59350	-	-	-
Total Capital Outlay		-	80,163	-

Total Expenditures

87,397 130,640 57,453

Other Financing Uses**- - -****Total Uses of Funds**

87,397 130,640 57,453

Ending Fund Balance

\$ 37,169 \$ 75,982 \$ 215,622

Town of Kiowa, Colorado 2022 Final Proposed Budget

Fund: General

Community

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Commodities</u>				
Specific Use Supplies	10-16-52400	200	2,000	2,100
Total Commodities		200	2,000	2,100
<u>Contractual Services</u>				
Advertising & Publications	10-16-53040	100	150	200
Professional Services	10-16-53120	500	2,400	2,500
Contributions	10-16-58010	1,000	1,000	1,100
Total Contractual Services		1,600	3,550	3,800
Total Expenditures		1,800	5,550	5,900

Town of Kiowa, Colorado 2022 Final Proposed Budget

General Fund

Conservation Trust Fund

		Audited Budget 2020	EOY Budget 2021	Proposed Budget 2022
<u>Beginning Fund Balance</u>		\$ 9,933	\$ 16,933	\$ 24,233
<u>Revenues</u>				
Intergovernmental Revenue:	40-40-44001	7,000	9,253	9,531
Grant	40-40-44002	-	-	-
Interest Income:	40-40-45001	-	-	-
Miscellaneous Revenue:	40-40-49001	-	-	-
Total Revenues		7,000	9,253	9,531
<u>Total Sources of Funds</u>		16,933	24,233	33,764
<u>Expenditures</u>				
<u>Personal Services</u>				
Salaries & Wages	40-40-51011	-	-	-
Medicare	40-40-51210	-	-	-
Retirement	40-40-51220	-	-	-
SUTA	40-40-51250	-	-	-
Health Insurance	40-40-51260	-	-	-
Life Insurance	40-40-51270	-	-	-
Total Personal Services		-	-	-
<u>Commodities</u>				
Fuel	40-40-52200	-	-	-
Specific Use Supplies	40-40-52400	-	-	-
Repair & Maintenance Supplies	40-40-52500	-	2,000	2,500
Small Equipment & Furnishings	40-40-59350	-	-	-
Total Commodities		-	2,000	2,500
<u>Contractual Services</u>				
Professional Services	40-40-53120	-	-	-
Utilities	40-40-53200	-	-	-
Equipment Repair & Maintenance	40-40-54210	-	-	-
Infrastructure Repair & Maintenance	40-40-54220	-	-	11,000
Building Repair & Maintenance	40-40-54230	-	-	-
Rental Charges	40-40-59100	-	-	-

Total Contractual Services		-	-	11,000
Capital Outlay				
Capital Outlay Over \$3,500	40-40-59300	-	-	-
Capital Outlay Under \$3,500	40-40-59350	-	-	-
Total Capital Outlay		-	-	-
Total Expenditures		-	-	-
Other Financing Uses		-	-	-
Total Uses of Funds		-	-	13,500
Fund Balances				
Restricted		-	-	-
Unrestricted		16,933	24,233	20,264
Ending Fund Balance		\$ 16,933	\$ 24,233	\$ 20,264

2021 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES											TOTAL	2021 Est Total Compensation	2022 Est Total Compensation
Position	BOT	Admin	Planning	Parks Rec	Comm.	Non-Dep	R&S	Cons Tr	Water	Sewer			
BOT	100.0%										100.0%	\$ -	\$ -
Billing/Clerk		100.0%									100.0%	\$ 29,871	\$ -
Town Clerk		10.0%	5.0%	5.0%			5.0%		37.5%	37.5%	100.0%	\$ 20,720	\$ 41,200
Maintenance Employee							100.0%				100.0%	\$ 7,128	\$ 11,400
Town Employee				50.0%			50.0%				100.0%	\$ 11,793	\$ 11,400
Administrator		40.0%	10.0%	10.0%			10.0%		15.0%	15.0%	100.0%	\$ 60,545	\$ 44,290
Totals												\$ 130,057	\$ 108,290

2022 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES											TOTAL
Position	BOT	Admin	Planning	Parks Rec	Comm.	Non-Dep	R&S	Cons Tr	Water	Sewer	
BOT	100.0%										100.0%
Town Clerk (Tasha Chevarria)		10.0%	5.0%	5.0%			5.0%		37.5%	37.5%	100.0%
Maintenance Employee (Snowplowing)							100.0%				100.0%
Maintenance Employee (Magdaleno Mendez)				50.0%			50.0%				100.0%
Administrator (Kimberly Boyd)		50.0%	30.0%	10.0%			10.0%				100.0%

2022 BUDGET WAGE/SALARY COST ALLOCATIONS											
Employee	BOT	Admin	Planning	Parks Rec	Comm.	Non-Dep	R&S	Cons Tr	Water	Sewer	TOTAL Wages
BOT	0	0	0	0	0	0	0	0	0	0	0
Town Clerk (Tasha Chevarria)	0	4,120	2,060	2,060	0	0	2,060	0	15,450	15,450	41,200
Maintenance Employee (Snowplowing)	0	0	0	0	0	0	11,400	0	0	0	11,400
Maintenance Employee (Magdaleno Mendez)	0	0	0	5,700	0	0	5,700	0	0	0	11,400
Administrator (Kimberly Boyd)	0	22,145	13,287	4,429	0	0	4,429	0	0	0	44,290
TOTAL	0	26,265	15,347	12,189	0	0	23,589	0	15,450	15,450	108,290

2022 EOY HEALTH INSURANCE BENEFIT COST ALLOCATIONS								
Employee	Health Insurance	SSN Contribution (6.2%)	Medicare (1.45%)	Dental/Vision	STD/LTD, Basic Life & AD&D	State Withholding (4.63%)	Federal Withholding (3.17%)	TOTALS
Town Clerk (Tasha Chevarria)	7,571	3,055	715	477	29	2,143	1,562	15,552
Maintenance Employee (Snowplowing)	-	687	165	-	-	513	1,218	2,583
Maintenance Employee (Magdaleno Mendez)	-	687	165	-	-	513	1,218	2,583
Administrator (Kimberly Boyd)	7,571	3,247	760	477	31	2,425	1,660	16,171
TOTAL Town Contribution	15,142	7,676	1,805	954	60	5,594	5,658	36,889

