

Town of Kiowa, Colorado

2023 Final Budget

Budget Summary

Fund	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
General Fund	213,963	395,211	714,525	775,795
Street Maintenance	(14,326)	63,759	159,844	210,315
Parks & Recreation	4,524	14,556	20,703	6,149
Water & Wastewater Authority	(83,931)	49,879	10,349	2,204
Total	120,230	523,405	905,421	994,463

Town of Kiowa, Colorado

2023 Final Budget

General Fund Summary

	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
<u>Beginning Fund Balance</u>	\$ 145,410	\$ 338,396	\$ 531,966	\$ 857,143
REVENUE				
<u>TAXES</u>				
Sales Tax	144,855	190,000	170,000	175,000
Elbert County Property Tax	101,417	101,417	100,000	103,000
Specific Ownership Tax	13,000	18,000	14,550	15,000
Other Taxes	-	-	2,475	2,700
TOTAL TAXES	259,272	309,417	287,025	295,700
<u>INTERGOVERNMENTAL</u>				
Cigarette Tax	3,000	3,000	1,500	1,550
Severance & Mineral Taxes	308	350	4,716	5,000
Conservation Trust Fund	24,233	9,531	9,531	9,900
Highway Users Tax	21,636	26,884	27,500	28,500
Elbert County Road & Bridge Tax	34,072	30,000	36,112	38,000
American Rescue Plan Act (ARPA)	95,639	-	95,639	-
Other Intergovernmental Revenue	700	700	33,517	725
TOTAL INTERGOVERNMENTAL REVENUE	179,588	70,465	208,515	83,675
<u>LICENSES, FEES, AND CHARGES</u>				
Franchise & Royalties	23,631	25,000	19,400	20,000
Building Permits	6,614	10,500	18,000	20,000
Other Licenses, Fees, and Charges	1,150	1,750	2,500	2,500
TOTAL LICENSES, FEES, AND CHARGES	31,395	37,250	39,900	42,500
<u>GRANTS</u>				
Administrative Grant - EIAF 8910	50,000	20,896	11,388	18,155
Colorado Statewide Internet Portal Authority (SIPA)	-	-	5,250	-
TOTAL GRANTS	50,000	20,896	16,638	18,155
<u>OTHER</u>				
Contract - KWWA Personnel			65,000	60,000
Investment Income	125	125	400	500
Other Revenue	-	-	12,075	15,000
TOTAL OTHER REVENUE	125	125	77,475	75,500
<u>TOTAL REVENUE</u>	520,380	438,153	629,553	515,530
EXPENDITURES BY DEPARTMENT				
<u>GENERAL GOVERNMENT</u>				
Board of Trustees	-	350	-	1,000
Town Administration Salaries and Benefits	226,508	133,927	133,927	148,507
Audit	8,000	8,000	8,500	8,500
Community Engagement	5,500	5,900	5,900	6,000
Contracted - Alarm Monitoring	546	600	546	600

Contracted - Payroll Services	-	-	800	500
Contributions and Sponsorships	1,000	1,100	1,976	3,000
County Treasurer and Other Fees			2,000	2,200
Elections and Publications	-	-	25	125
General Office and Administration	11,438	10,300	12,500	13,000
Information Technology - Contracted	3,000	3,500	3,430	3,750
Information Technology - Hardware and Software	600	600	660	700
Insurance - Property & Casualty	22,205	16,520	23,843	21,542
Insurance - Workers Compensation	4,032	1,890	2,440	2,278
Insurance - Other	4,400	4,572	4,572	4,800
Professional Development	-	2,500	1,952	3,500
Legal	8,000	10,000	15,000	20,000
Dues & Memberships - Town	1,450	1,500	1,350	1,500
Utilities	8,500	8,500	12,500	13,000
Town Events	-	-	4,950	5,000
Other	-	-	-	-
TOTAL GENERAL GOVERNMENT	305,179	209,759	236,871	259,502

STREET MAINTENANCE

Salaries and Benefits	7,128	23,589	15,345	16,986
Insurance	1,008	458	610	630
Contracted Services	-	-	-	-
De-Icing Supplies	-	250	250	1,500
Lights and Signals	13,149	14,000	9,630	10,100
Maintenance and Repairs	1,030	2,600	2,600	10,000
Right of Way Maintenance	-	-	-	5,000
Signs	-	-	2,200	1,000
Other	-	-	-	-
TOTAL STREETS	22,315	40,897	30,635	45,216

PLANNING & DEVELOPMENT

Contracted - Grant Writer	-	-	2,000	5,000
Contracted - Building Department			8,000	12,000
Contracted - Engineering			-	5,000
Boards and Commissions	-	350	-	300
General Office and Administration	2,000	2,100	2,100	2,300
Other	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT	2,000	2,450	4,450	24,600

PUBLIC SAFETY

Contracted - Elbert County Sheriff's Office	-	-	22,915	61,000
Contracted - Code Enforcement	-	-	9,650	13,200
TOTAL PUBLIC SAFETY	-	-	32,565	74,200

PARKS & RECREATION

Salaries and Benefits	23,872	24,454	13,138	23,360
General Office and Administration	1,300	1,500	1,500	1,500
Parks Lease & Rentals (Port-A-Potties)	4,200	7,260	7,665	8,100
Parks Maintenance		500	500	3,000
Parts and Repairs	-	1,000	1,037	3,000
Other	-	-	-	-
TOTAL PARKS & RECREATION	29,372	34,714	23,840	38,960

TOTAL EXPENDITURES

358,866	246,923	297,726	442,478
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EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

210,266	0	0	0
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BEGINNING FUND BALANCE

\$ 145,410	\$ 338,396	\$ 531,966	\$ 857,143
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ENDING FUND BALANCE

\$ 306,924	\$ 529,626	\$ 863,793	\$ 930,195
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LESS CLASSIFIED FUND BALANCE

\$ 213,963 \$ 395,211 \$ 714,525 \$ 775,795

Restricted Reserve	-	-	1,575	3,000
Restricted Liability Reserve			10,000	10,000
Emergency Reserve (TABOR)	15,000	50,000	50,000	50,000
Conservation Trust Fund (Parks)	9,253	9,531	9,531	9,900
Elbert County Road & Bridge Tax	34,072	30,000	36,112	38,000
Specific Ownership Tax	13,000	18,000	14,550	15,000
Roads & Streets (HUFT)	21,636	26,884	27,500	28,500
TOTAL CLASSIFIED FUND BALANCE	92,961	134,415	149,268	154,400

Town of Kiowa, Colorado

2023 Final Budget

Fund: General

STREET MAINTENANCE FUND

	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
BEGINNING FUND BALANCE	\$ 16,933	\$ 101,099	\$ 183,634	\$ 276,418
REVENUE				
<u>TAXES</u>				
Sales Tax (25%)	36,214	47,500	42,500	43,750
Use Tax	501	525	680	700
TOTAL TAXES	36,715	48,025	43,180	44,450
<u>INTERGOVERNMENTAL</u>				
Highway Users Tax (HUTF)	21,636	26,884	27,500	24,588
Specific Ownership Tax	13,000	18,000	14,533	15,000
Elbert County Road & Bridge Tax	34,072	30,000	36,112	38,000
TOTAL INTERGOVERNMENTAL REVENUE	68,708	74,884	78,145	77,588
<u>OTHER</u>				
Interest Income	50	65	70	75
Other Revenue	-	-	-	-
TOTAL OTHER REVENUE	50	65	70	75
<u>TOTAL REVENUE</u>	105,473	122,974	121,395	122,113
EXPENDITURES				
<u>STREET MAINTENANCE</u>				
Salaries and Benefits	7,128	23,589	15,345	16,986
Insurance	1,008	458	610	630
Contracted Services	-	-	-	-
De-Icing Supplies	-	250	250	1,500
Lights and Signals	13,149	14,000	9,630	10,100
Maintenance and Repairs	1,030	2,600	2,600	10,000
Right of Way Maintenance	-	-	-	5,000
Signs	-	-	2,200	1,000
Other	-	-	-	-
TOTAL EXPENDITURES	22,315	40,897	30,635	45,216
BEGINNING FUND BALANCE	16,933	101,099	183,634	276,418
ENDING FUND BALANCE	100,091	183,176	274,394	353,315
<u>LESS CLASSIFIED FUND BALANCE</u>	<u>(14,326)</u>	<u>63,759</u>	<u>159,844</u>	<u>210,315</u>
Elbert County Property Tax	101,417	101,417	100,000	103,000
Specific Ownership Tax	13,000	18,000	14,550	15,000
Emergency Reserve (TABOR)	-	-	-	25,000
<u>TOTAL CLASSIFIED FUND BALANCE</u>	<u>114,417</u>	<u>119,417</u>	<u>114,550</u>	<u>143,000</u>

Town of Kiowa, Colorado

2023 Final Budget

Fund: General

PARKS & RECREATION

	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
BEGINNING FUND BALANCE	\$ 16,933	\$ 35,505	\$ 52,587	\$ 30,234
REVENUE				
<u>TAXES</u>				
Sales Tax (15%)	21,728	28,500	25,500	26,250
TOTAL TAXES	21,728	28,500	25,500	26,250
<u>INTERGOVERNMENTAL</u>				
Conservation Trust Fund	9,279	9,531	9,060	9,500
TOTAL INTERGOVERNMENTAL REVENUE	9,279	9,531	9,060	9,500
<u>TOTAL REVENUE</u>	40,286	38,031	34,560	35,750
EXPENDITURES				
<u>PARKS & RECREATION</u>				
Salaries and Benefits	7,128	12,189	10,416	5,985
Contracted Services	-	-	-	-
Parks Lease & Rentals (Port-A-Potties)	4,200	7,260	7,665	8,100
Parks Maintenance & Repairs	590	-	1,453	1,000
Fuel	517	500	620	600
Specific Use Supplies	-	1,000	1,037	3,000
Other			10,222	5000
<u>TOTAL EXPENDITURES</u>	12,435	20,949	31,413	23,685
BEGINNING FUND BALANCE	\$ 16,933	\$ 24,233	\$ 33,293	\$ 8,879
ENDING FUND BALANCE	\$ 13,777	\$ 24,087	\$ 30,234	\$ 16,049
<u>LESS CLASSIFIED FUND BALANCE</u>	\$ 4,524	\$ 14,556	\$ 20,703	\$ 6,149
Conservation Trust Fund (Parks)	9,253	9,531	9,531	9,900
TOTAL CLASSIFIED FUND BALANCE	9,253	9,531	9,531	9,900

Town of Kiowa, Colorado

2023 Final Budget

Fund: General

PLANNING & DEVELOPMENT

	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
EXPENDITURES				
<u>PLANNING & DEVELOPMENT</u>				
Salaries and Benefits	14,106	15,347	14,360	20,614
Contracted - Grant Writer	-	-	2,000	5,000
Contracted - Building Department			8,000	12,000
Contracted - Engineering			-	5,000
Boards and Commissions	-	350	-	300
General Office and Administration	2,000	2,100	2,100	2,300
Other				
TOTAL EXPENDITURES	16,106	17,797	26,460	45,214

Town of Kiowa Kiowa Water and Wastewater

	2021 EOY Actuals	2022 Budget	2022 EOY Projected	2023 Proposed Budget
Beginning Funds	\$ 260,361	\$ 331,260	\$ 49,879	\$ 10,349
Income				
Categorized Income			\$ 33,235	\$ 33,235
Water and Sewer fees collected	\$ 610,000	\$ 600,000	\$ 558,765	\$ 558,765
Total Categorized Income	\$ 610,000	\$ 600,000	\$ 592,000	\$ 592,000
Expenditures				
Charges & Fees				
Bank CC & EFT Fees	\$ 2,500	\$ 2,500	\$ 100	\$ 100
Dues & Subscriptions	\$ 275	\$ 275	\$ 275	\$ 275
Lab Fees	\$ 3,300	\$ 3,500	\$ 3,625	\$ 3,625
Total Charges & Fees	\$ 6,075	\$ 6,275	\$ 4,000	\$ 4,000
Insurance				
Insurance Liability & System	\$ 17,000	\$ 19,000	\$ 12,000	\$ 12,000
Insurance Workers Comp	\$ 4,000	\$ -	\$ -	\$ -
Total Insurance	\$ 21,000	\$ 19,000	\$ 12,000	\$ 12,000
Professional & Legal Services				
Professional - Consulting	\$ 13,000	\$ 10,000	\$ 12,000	\$ 12,000
Professional - Hauling	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000
Professional - Grant Writer	\$ -	\$ -	\$ 3,000	\$ 5,000
Professional - IT	\$ 3,400	\$ 4,800	\$ 4,800	\$ 4,800
Professional Services - Auditor	\$ 8,000	\$ 8,000	\$ 8,500	\$ 8,500
Professional Services - Other	\$ 3,600	\$ 7,200	\$ 7,800	\$ 7,800
Professional Services - ORC	\$ 43,200	\$ 43,200	\$ 43,200	\$ 44,400
Professional Services - TOK	\$ 50,920	\$ 65,000	\$ 67,742	\$ 60,000
Legal - Authority	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000
Legal - Water Rights	\$ 150	\$ 1,500	\$ 1,500	\$ 1,500
Utility Notifications & Locates	\$ 216	\$ 250	\$ 250	\$ 250
Total Legal & Professional Services	\$ 137,486	\$ 155,950	\$ 166,792	\$ 162,250
Office Supplies & Software				
Caselle Software	\$ 5,500	\$ 10,000	\$ -	\$ -
Copier and Office Supplies	\$ 1,200	\$ 1,500	\$ 2,500	\$ 2,500
Postage	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Total Office Supplies & Software	\$ 8,700	\$ 14,000	\$ 5,000	\$ 5,000
Other Business Expenses				
Specific Use Supplies - Lab - Chlorine	\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000
Total Other Business Expenses	\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000
Repairs & Maintenance				
Upgrade Digital Meters	\$ -	\$ -	\$ 20,313	\$ 28,000
Infrastructure Repairs & Maint - Sewer	\$ 35,000	\$ 20,000	\$ 25,000	\$ 30,000
Infrastructure Repairs & Maint - Water	\$ 25,000	\$ 20,000	\$ 25,000	\$ 25,000
Trash and Janitorial	\$ 330	\$ 500	\$ 2,500	\$ 2,500
Total Repairs & Maintenance	\$ 60,330	\$ 40,500	\$ 72,813	\$ 85,500
Taxes & Licenses	\$ 2,825	\$ 3,000	\$ 4,000	\$ 4,000

Total Taxes & Licenses	\$	2,825	\$	3,000	\$	4,000	\$	4,000
Uncategorized Expenses	\$	30	\$	-	\$	-	\$	-
Utilities								
Utilities - Telephone	\$	560	\$	650	\$	650	\$	650
Utilities - Heat	\$	700	\$	850	\$	2,000	\$	2,000
Utilities - Power (Sewer)	\$	16,000	\$	18,000	\$	20,000	\$	20,000
Utilities - Power (Water)	\$	16,000	\$	18,000	\$	20,000	\$	20,000
Total Utilities Expenses	\$	33,260	\$	37,500	\$	42,650	\$	42,650
Capital Funds Reserve								
Contingency	\$	-	\$	5,000	\$	5,000	\$	5,000
Total Expenditures	\$	273,206	\$	284,725	\$	316,255	\$	324,400
Gross Operating Income	\$	610,000	\$	600,000	\$	592,000	\$	592,000
Net Income	\$	336,794	\$	315,275	\$	275,745	\$	267,600
Audit Adjustment	\$	155,329	\$	-	\$	-	\$	-
Non-Operating Expenses								
Bond Principle Water	\$	163,992	\$	163,992	\$	163,992	\$	163,992
Bond Principle Sewer	\$	101,404	\$	101,404	\$	101,404	\$	101,404
Total Non-Operating Expenses	\$	265,396	\$	265,396	\$	265,396	\$	265,396
Ending Funds	\$	(83,931)	\$	49,879	\$	10,349	\$	2,204