

Town of Kiowa, Colorado
2024 Proposed Budget

Budget Summary

Fund	2022 EOY Actuals	2023 Budget	2023 EOY Actuals	2024 Budget
General Fund	982,151	1,012,581	1,016,436	959,461
Street Maintenance	375,560	461,810	539,437	321,837
Parks & Recreation	64,528	51,496	63,341	48,482
Total	1,422,239	1,525,887	1,619,214	1,329,780

Town of Kiowa, Colorado 2024 Proposed Budget

General Fund Summary

	2022 Budget	2022 EOY Actuals	2023 Budget	2023 EOY Actuals	2024 Proposed Budget
Beginning Fund Balance	338,396	480,525	982,151	1,012,581	1,016,436
REVENUE					
TAXES					
Sales Tax	190,000	170,000	175,000	140,128	168,300
Elbert County Property Tax	101,417	100,000	103,000	88,734	100,000
Cigarette Tax	3,000	1,500	1,550	2,157	2,200
Severance & Mineral Taxes	350	4,716	5,000	3,908	4,500
Other Taxes	-	2,475	2,700	2,569	2,600
TOTAL TAXES	294,767	278,691	287,250	237,496	277,600
INTERGOVERNMENTAL					
American Rescue Plan Act (ARPA)	-	95,639	-	-	-
Other Intergovernmental Revenue	700	33,517	725	-	725
TOTAL INTERGOVERNMENTAL REVENUE	700	129,156	725	-	725
LICENSES, FEES, AND CHARGES					
Franchise & Royalties	25,000	19,400	20,000	28,466	34,000
Building Permits	10,500	18,000	20,000	26,631	20,000
Other Licenses, Fees, and Charges	1,750	2,500	2,500	1,960	2,000
TOTAL LICENSES, FEES, AND CHARGES	37,250	39,900	42,500	57,057	56,000
GRANTS					
Administrative Grant - EIAF 8910	20,896	11,388	9,057	9,057	-
Colorado Statewide Internet Portal Authority (SIPA)	-	5,250	-	-	-
TOTAL GRANTS	20,896	16,638	9,057	9,057	-
OTHER					
Contract - KWWA Operating Agreement	-	65,000	60,000	60,000	66,000
Investment Income	125	400	500	3,022	3,000
Other Revenue	-	45,592	-	59,067	-
TOTAL OTHER REVENUE	125	110,992	60,500	122,089	69,000
I	353,738	575,377	400,032	425,699	403,325
EXPENDITURES BY DEPARTMENT					
GENERAL GOVERNMENT					
Board of Trustees	350	-	1,000	360	1,000
Town Administration Salaries and Benefits	133,927	133,927	148,507	94,264	149,800
Audit	8,000	8,500	8,500	8,500	8,500
Community Engagement	5,900	5,900	6,000	6,000	6,000
Contracted Services	600	1,346	1,100	7,600	7,600
Contributions and Sponsorships	1,100	1,976	3,000	5,500	6,000
County Treasurer and Other Fees	-	2,000	2,200	1,776	2,000
Elections and Publications	-	25	125	125	300
General Office and Administration	10,300	12,500	13,000	15,520	17,000
Information Technology - Contracted	3,500	3,430	3,750	6,540	7,500
Insurance - Property & Casualty	16,520	13,074	21,542	15,493	23,500
Insurance - Workers Compensation	1,890	2,440	2,278	2,787	3,000
Insurance - Other	4,572	4,572	4,800	50,000	1,200
Professional Development	2,500	1,952	3,500	740	3,500
Legal	10,000	15,000	20,000	61,377	30,000
Dues & Memberships - Town	1,500	1,350	1,500	4,200	9,500
Utilities	8,500	12,500	13,000	15,716	18,500
Town Events	-	4,950	5,000	6,666	8,000
Payroll Taxes (Employer)	-	-	12,000	10,490	12,000
Other	-	-	-	3,000	5,000
TOTAL GENERAL GOVERNMENT	209,159	225,442	270,802	316,654	319,900
PUBLIC SAFETY					
Contracted - Elbert County Sheriff's Office	-	22,915	61,000	61,000	61,000
Contracted - Code Enforcement	-	9,650	13,200	14,389	15,000
Contracted - Court	-	-	-	-	8,000
TOTAL PUBLIC SAFETY	-	32,565	74,200	75,389	84,000
PLANNING & DEVELOPMENT					
Contracted - Grant Writer	-	170	5,000	680	5,000
Contracted - Building Department	-	17,967	12,000	17,897	18,500
Contracted - Engineering	-	-	5,000	176	10,000
Administrative Grant - EIAF 0234	-	-	-	5,500	19,500
Boards & Commissions	350	-	300	3,048	300
General Office & Administration	2,100	2,100	2,300	2,300	2,500
Public Notices	-	-	-	200	300
Other	-	-	-	-	300
TOTAL PLANNING & DEVELOPMENT	2,450	20,237	24,600	29,801	56,400
TOT	211,609	278,244	369,602	421,844	460,300
AUDIT ADJUSTMENTS - EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	0	\$ 204,493	0	0	0
BEGINNING FUND BALANCE	338,396	480,525	982,151	1,012,581	1,016,436
ENDING FUND BALANCE	480,525	982,151	1,012,581	1,016,436	959,461
LESS CLASSIFIED FUND BALANCE	430,525	920,576	949,581	953,436	624,486
Restricted	-	1,575	3,000	3,000	274,975
Restricted Liability Reserve	-	10,000	10,000	10,000	10,000
Emergency Reserve (TABOR)	50,000	50,000	50,000	50,000	50,000
TOTAL CLASSIFIED FUND BALANCE	50,000	61,575	63,000	63,000	334,975

Town of Kiowa, Colorado

2024 Proposed Budget

Fund: General STREET MAINTENANCE FUND

	2022 Budget	2022 EOY Actuals	2023 Budget	2023 EOY Actuals	2024 Budget
<u>Beginning Fund Balance</u>	101,099	270,117	375,560	461,810	539,184
REVENUE					
<u>TAXES</u>					
Sales Tax (25%)	47,500	42,500	43,750	58,387	60,200
TOTAL TAXES	47,500	42,500	43,750	58,387	60,200
<u>INTERGOVERNMENTAL</u>					
Highway Users Tax	26,884	27,500	28,500	22,686	30,000
Specific Ownership Tax	18,000	14,533	15,000	13,387	15,500
Road & Bridge Tax	30,000	36,112	38,000	33,938	35,000
TOTAL INTERGOVERNMENTAL REVENUE	74,884	78,145	81,500	70,011	80,500
<u>GRANTS</u>					
Administrative Grant - EIAF 9734	-	-	-	-	750,000
CDOT - TAP Grant	-	-	-	-	500,000
TOTAL GRANTS	-	-	-	-	1,250,000
TOTAL REVENUE	197,268	120,645	125,250	128,398	1,390,700
EXPENDITURES					
<u>STREET MAINTENANCE</u>					
Salaries and Benefits	11,400	522	11,400	16,875	16,800
Contracted Services	-	-	-	-	1,250,000
Administrative Grant EIAF 9734 Match	-	-	-	-	250,000
Equipment purchase/lease	-	-	-	-	55,000
Supplies & Materials	250	250	1,500	5,191	5,000
Lights and Signals	14,000	9,630	10,100	10,735	12,000
Maintenance and Repairs	2,600	2,600	10,000	13,963	7,000
Vehicle Expenses	-	-	-	1,951	3,500
Right of Way Maintenance	-	-	5,000	-	5,000
Signs	-	2,200	1,000	2,056	2,500
Other	-	-	-	-	1,500
TOTAL STREET MAINTENANCE	28,250	15,202	39,000	50,771	1,608,300
BEGINNING FUND BALANCE	101,099	270,117	375,560	461,810	539,437
ENDING FUND BALANCE	270,117	375,560	461,810	539,437	321,837
<u>LESS CLASSIFIED FUND BALANCE</u>	<u>150,700</u>	<u>261,010</u>	<u>318,810</u>	<u>478,866</u>	<u>198,862</u>
Restricted Funds					24,975
Elbert County Property Tax	101,417	100,000	103,000	22,184	59,500
Specific Ownership Tax	18,000	14,550	15,000	13,387	13,500
Emergency Reserve (TABOR)	-	-	25,000	25,000	25,000
TOTAL CLASSIFIED FUND BALANCE	119,417	114,550	143,000	60,571	122,975

Town of Kiowa, Colorado

2024 Proposed Budget

Fund: General

PARKS & RECREATION FUND

	2022 Budget	2022 EOY Actuals	2023 Budget	2023 EOY Actuals	2024 Budget
<u>Beginning Fund Balance</u>	35,505	52,587	54,306	51,496	35,382
REVENUE					
<u>TAXES</u>					
Sales Tax (15%)	28,500	25,500	26,250	35,032	35,700
TOTAL TAXES	28,500	26,250	26,250	35,032	35,700
<u>INTERGOVERNMENTAL</u>					
Conservation Trust Fund	9,531	9,531	9,900	14,916	15,250
TOTAL INTERGOVERNMENTAL REVENUE	9,531	9,531	9,900	14,916	15,250
TOTAL REVENUE	38,031	35,781	36,150	49,948	50,950
EXPENDITURES					
<u>PARKS & RECREATION</u>					
Salaries and Benefits	24,454	13,138	23,360	25,000	21,650
General Office and Administration	1,500	1,500	1,500	1,500	1,500
Parks Lease & Rentals (Port-A-Potties)	7,260	7,665	8,100	10,062	11,000
Parks Maintenance	500	500	3,000	1,312	1,700
Parts and Repairs	1,000	1,037	3,000	229	3,000
Other	-	-	0	-	5,000
TOTAL PARKS & RECREATION EXPENDITURES	34,714	23,840	38,960	38,103	43,850
BEGINNING FUND BALANCE	35,505	52,587	54,306	51,496	35,382
ENDING FUND BALANCE	38,822	64,528	51,496	63,341	42,482
<u>LESS CLASSIFIED FUND BALANCE</u>	<u>29,291</u>	<u>54,997</u>	<u>41,596</u>	<u>49,041</u>	<u>27,482</u>
Conservation Trust Fund (Parks)	9,531	9,531	9,900	14,300	15,000
TOTAL CLASSIFIED FUND BALANCE	9,531	9,531	9,900	14,300	15,000

Town of Kiowa, Colorado 2024 Proposed Budget

Fund: General

PLANNING & DEVELOPMENT FUND

	2022 Budget	2022 EOY Actuals	2023 Budget	2023 EOY Actuals	2024 Budget
<u>PLANNING & DEVELOPMENT</u>					
Contracted - Grant Writer	-	170	5,000	680	5,000
Contracted - Building Department	-	17,967	12,000	17,897	18,500
Contracted - Engineering	-	-	5,000	176	10,000
Administrative Grant - EIAF 0234				5,500	19,500
Boards & Commissions	350	-	300	3,048	300
General Office & Administration	2,100	2,100	2,300	2,300	2,500
Public Notices				200	300
Other	-	-	-	-	300
TOTAL PLANNING & DEVELOPMENT	2,450	20,237	24,600	29,801	56,400

2023 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES							2022 Est Total Compensation	2023 Est Total Compensation	2024 Proposed Compensation
Position	BOT	Admin	Planning	Parks Rec	Streets	TOTAL			
BOT	100.0%					100%	\$ -	\$ -	\$ -
Town Clerk	25.0%	10.0%	25.0%	25.0%	15.0%	100%	\$ 41,200	\$ 45,100	\$ 46,453
Snowplow Employee					100.0%	100%	\$ 11,400	\$ 11,970	\$ 12,329
Maintenance Employee				50.0%	50.0%	100%	\$ 11,400	\$ 11,400	\$ 12,329
Administrator	25.0%	50.0%	15.0%	5.0%	10.0%	100%	\$ 44,290	\$ 54,400	\$ 56,032
							\$ 108,290	\$ 122,870	\$ 127,143

2024 KIOWA BUDGET PERSONNEL COST ALLOCATION PERCENTAGES						
Position	BOT	Admin	Planning	Parks Rec	Streets	TOTAL
BOT	100.0%					100%
Town Clerk	25.0%	10.0%	25.0%	25.0%	15.0%	100%
Maintenance Employee (Snowplowing)					100.0%	100%
Maintenance Employee				50.0%	50.0%	100%
Administrator	25.0%	50.0%	15.0%	5.0%	5.0%	100%

2024 BUDGET WAGE/SALARY COST ALLOCATIONS						
Employee	BOT	Admin	Planning	Parks Rec	Streets	TOTAL Wages
BOT	0	0	0	0	0	0
Town Clerk	11,613	4,645	11,613	11,613	6,968	46,453
Maintenance Employee (Snowplowing)	0	0	0	0	12,329	12,329
Maintenance Employee	0	0	0	6,164	6,165	12,329
Administrator	14,008	28,016	8,405	2,802	2,802	56,032
TOTAL	25,621	32,661	20,018	20,579	28,264	127,143

2024 EOY HEALTH INSURANCE BENEFIT COST ALLOCATIONS						
Employee	Health Insurance	SSN Contribution (6.2%)	Medicare (1.45%)	Dental/Vision	STD/LTD, Basic Life & AD&D	TOTALS
Town Clerk	5,644	2,880	674	774	50	10,022
Maintenance Employee (Snowplowing)	-	764	179	-	-	943
Maintenance Employee	-	764	179	-	-	943
Administrator	5,644	3,474	812	774	50	10,754
TOTAL Town Contribution	11,288	7,882	1,844	1,548	100	22,662